STATE BOARD
of
ACCOUNTANCY

STATE OF FLORIDA

ANNUAL REGISTER

June 30, 1958

657
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1958

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STATE BOARD of ACCOUNTANCY

STATE OF FLORIDA

JAMES D. A. HOLLEY, C.P.A.
Chairman
Washington Square Building
Tallahassee, Florida

GEORGE W. DANDELAKE, C.P.A.
Secretary
1919 Farragut Place
Jacksonville, Florida

ARTHUR I. HEMMINGS, C.P.A.
1202 duPont Building
Miami, Florida

ROBERT M. MORGAN, C.P.A.
25 West Flagler Street
Miami, Florida

H. M. TURNBURKE, C.P.A.
1173 N. E. Cleveland Street
Clearwater, Florida

ADDRESS ALL COMMUNICATIONS TO:

CLIFFORD C. BEASLEY
Executive Secretary
Box 2846
Gainesville, Florida

657
F6
1957/58

MEMBERSHIP
FLORIDA STATE BOARD OF ACCOUNTANCY
1905 - 1958

Member	Date of Commission	Term
*EDGAR I. MATTHEWS	July 22, 1905	1 Year
	Oct. 18, 1906	3 Years
	Apr. 22, 1916	3 Years
	Oct. 31, 1919	3 Years
*WALTER MUCKLOW	Aug. 23, 1905	2 Years
	Sept. 3, 1907	3 Years
	Dec. 12, 1911	3 Years
	Nov. 21, 1917	3 Years
*G. R. DeSAUSSURE	Aug. 23, 1905	3 Years
*JOHN A. HANSBROUGH	Mar. 11, 1909	3 Years
	Mar. 14, 1914	3 Years
	Nov. 22, 1921	3 Years
*FRANCIS M. WILLIAMS	Dec. 7, 1911	3 Years
	Apr. 21, 1915	3 Years
*THOMAS G. HUTCHINSON	Dec. 6, 1915	3 Years
H. V. FOY	Sept. 10, 1918	3 Years
	Apr. 21, 1927	3 Years
GEORGE H. FORD	Apr. 17, 1919	3 Years
	Dec. 14, 1924	3 Years
	Sept. 15, 1928	3 Years
	Aug. 25, 1931	3 Years
ROBERT PENTLAND, JR.	Nov. 17, 1921	3 Years
	Dec. 15, 1924	3 Years
	Sept. 15, 1928	3 Years
	Aug. 26, 1931	4 Years
	Oct. 5, 1937	4 Years
W. J. FORNEY	July 7, 1927	1 Year
*C. CECIL BRYANT	July 12, 1927	2 Years
	Aug. 21, 1931	1 Year
	Aug. 22, 1932	4 Years
*GEORGE F. McCALL	Oct. 10, 1928	3 Years
*CHARLES B. COSTAR	Aug. 17, 1929	2 Years
	Sept. 17, 1947	4 Years
*HORRIE P. ANDREWS	Aug. 18, 1931	2 Years
	Sept. 14, 1933	4 Years
CHARLES C. POTTER	Aug. 19, 1931	2 Years
	Aug. 24, 1948	4 Years
WILBUR F. DIVINE	Aug. 19, 1933	4 Years
ROGER W. COLE	Nov. 15, 1934	4 Years
LEONARD L. ABESS	Nov. 4, 1935	4 Years
	Oct. 7, 1939	4 Years
	Aug. 6, 1943	4 Years
*D. A. SMITH	Nov. 12, 1936	4 Years
	Sept. 26, 1940	4 Years
REX MEIGHEN	Oct. 5, 1937	4 Years
*JOSEPH HARTMAN	Sept. 13, 1938	4 Years
	Aug. 28, 1942	4 Years
*W. F. MILTON	Sept. 26, 1941	2 Years
RUSSELL S. BOGUE	Oct. 31, 1941	4 Years
JAMES I. KELLER, JR.	Apr. 12, 1943	2 Years
	Aug. 19, 1945	4 Years
CLAUDE K. MILLIGAN	Dec. 16, 1944	4 Years
JOSEPH A. SWEENY	Aug. 18, 1945	4 Years
	Nov. 5, 1949	4 Years
P. W. FISHER	Aug. 25, 1946	4 Years
	Feb. 25, 1952	4 Years
HARRY BLUMIN	Jan. 10, 1950	4 Years
GEORGE W. DANDELAKE	Dec. 15, 1950	Expires Aug. 25, 1958
CHARLES C. COLLEY, JR.	Sept. 2, 1952	4 Years
*R. WARNER RING	Aug. 26, 1955	3 Years
JAMES D. A. HOLLEY	Aug. 24, 1956	Expires Aug. 23, 1960
H. M. TURNBURKE	Aug. 21, 1953	Expires Aug. 17, 1961
ROBERT M. MORGAN	Aug. 26, 1953	Expires Aug. 19, 1961
ARTHUR I. HEMMINGS	Jun. 20, 1958	Expires Aug. 25, 1959

* Deceased

STATISTICS

July 1, 1957 through June 30, 1958
FLORIDA STATE BOARD OF ACCOUNTANCY

		CPA's		PA's
Total Registration at July 1, 1957 . . .		925		33
New Registrations		77		
Reinstatements		2		
TOTAL		1004		33
Less: Suspensions	3		3	
Deaths	5	8		3
Total Registration at June 30, 1958 . .		996		30
TOTAL		996		30
Firm Registrations — 1958		112		3

CONTENTS

	Page
Rules of Professional Conduct	9
Certified Public Accountants Authorized to Practice . .	13
Firms of Certified Public Accountants Authorized to Practice	40
Public Accountants Authorized to Practice	46
Firms of Public Accountants Authorized to Practice . .	47
Geographical List of Certified and Public Accountants Authorized to Practice	48

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A STANDARD OF PROFESSIONAL CONDUCT AND RULES DEFINING UNETHICAL PRACTICES FOR PERSONS HOLDING CERTIFICATES AS CERTIFIED PUBLIC ACCOUNTANTS UNDER CHAPTER 473, FLORIDA STATUTES, 1949.

1. A Certified Public Accountant or Public Accountant shall not allow any person to practice in his name who is not in partnership with him or in his employ, and shall not certify to any accounts, exhibits, statements, schedules or other forms of accountancy work which have not been verified entirely under the supervision of himself, or a member of his firm, or associate or member of his staff.

2. The allowance, or agreement to allow, directly or indirectly, of a commission, brokerage, or other participation by the laity in the fees or profits of his professional work by a Certified Public Accountant or Public Accountant, or the acceptance, directly or indirectly, by any Certified Public Accountant or Public Accountant, practicing either on his or her own account, or as a member of a partnership or other organization, or as an employee of a Certified Public Accountant or Public Accountant, from the laity of any commission, brokerage or other participations for professional or commercial business turned over to the laity as an incident of service to clients, is unethical practice.

3. In expressing an opinion on representations in financial statements which he has examined, a Certified Public Accountant or Public Accountant shall be held guilty of unethical practice, if:

   (a) He fails to disclose a material fact known to him which is not disclosed in the financial statements but disclosure of which is necessary to make the financial statements not misleading; or

   (b) He fails to report any material misstatement known to him to appear in the financial statement; or

   (c) He is grossly negligent in the conduct of his examination or in making his report thereon; or

   (d) He fails to acquire sufficient information to warrant expression of an opinion, or his exceptions are sufficiently material to negative the expression of an opinion; or

   (e) He fails to direct attention to any material departure from generally accepted accounting principles or to disclose any material omission of generally accepted auditing procedure applicable in the circumstances.

4. Any Certified Public Accountant or Public Accountant who has been found guilty of fraud or an attempt to defraud a client or any person, firm or corporation in connection with his professional work or business (by any court or commission, committee or other tribunal established by law) or who in his professional work or business has been guilty of conspiracy to defraud the government of the United States of America in any matters relating to Federal Income Tax, or Federal Estate Tax, or who has been barred from practice before the Treasury Department of the United States of America on account of having prepared fradulent tax returns of any kind for a taxpayer, is deemed guilty of unethical practice.

5. Any Certified Public Accountant or Public Accountant who accepts or takes part in any engagement, either on his or her own account, or as a member of a partnership or other organization, or as the employee of a Certified Public Accountant or Public Accountant involving Income Tax, Estate Tax or other tax matters, with which the said Certified Public Accountant or Public Accountant has had prior contact as an employee of the United States Government or Political Subdivision thereof, is deemed guilty of unethical practice.

6. Any Certified Public Accountant or Public Accountant, practicing under the provisions of the above named law, who enters into a contract, expressed or implied, to perform a specific service or specific services, in consideration of the payment to such Certified Public Accountant or Public Accountant of a specified sum of money, which payment is to be for a definitely fixed amount, which amount is not based upon a per diem charge or upon the length of time required for the rendering of such service or services, and who fails to perform such service or services as he has agreed to perform, is deemed guilty of unethical conduct under the provisions of the law. This Board in determining whether or not the service or services so rendered have been or have not been rendered in accordance with the agreement with such Certified Public Accountant or Public Accountant, shall measure the extent and sufficiency of such service or services, according to the general understandings, customs and practice of the profession of public accountancy as practiced in the United States of America. In the event that this Board shall find such service or services have not been rendered in accordance with agreement, and so advises the said Certified Public Accountant or Public Accountant who shall then fail within a reasonable length of time to complete such service or services without further compensation in manner deemed satisfactory to this Board, unless excused therefrom by the client, then the said Certified Public Accountant or Public Accountant is deemed guilty of unethical conduct under the provisions of the law. PROVIDED, HOWEVER, that any person found by this Board to have been guilty of unethical conduct through failure to satisfactorily perform services as specified in this rule, and who thereafter completes the performance of such service in a manner satisfactory to this Board, within such time as to this Board shall appear to be fair and reasonable, shall not be deemed to be guilty of unethical conduct as specified in this rule.

7. The suspension and/or revocation by the Board issuing same of a certificate as Certified Public Accountant issued by another State, by virtue of which certificate the State Board of Accountancy of the State of Florida has issued to the holder thereof a reciprocity certificate as Certified Public Accountant, as provided for under Section 473.19 of the above named law, shall be taken and held as prima facie evidence of unethical conduct under the provisions of the law.

8. Any Certified Public Accountant or Public Accountant who knowingly hires anyone or has anyone in his employ who has had his certificate revoked by the State Board of Accountancy, or has been disbarred by the Treasury Department or has been convicted of a felony and has not been restored to his civil rights, is guilty of unethical practice.

9. A Certified Public Accountant or Public Accountant shall not make a competitive bid for a professional engagement in any state, territory or the

District of Columbia. As used in this rule, "bid" means knowingly submitting an offer, either orally or in writing, to perform a professional engagement for a stated fee or basis of fee when one or more other Certified Public Accountants or Public Accountants or firms thereof are also offering to perform the same professional engagement for a stated fee or basis of fee. The submission of such an offer as described in the preceding sentence will be held to have been made knowingly if it is made in response to a general invitation by the prospective client or a representative thereof, either orally or in writing, to two or more individuals and/or firms as defined in the preceding sentence, or by any form of public notice, to submit a bid or proposal to perform the professional engagement concerned; provided, however, that if the charter of a municipality as at June 13, 1956 contains a specific requirement that public accounting services be engaged only as the result of competitive bids, then the prohibition stated in this rule shall not apply to public accounting services performed for such municipality as long as the municipal charter in question contains such provision, provided there is full compliance with the procedure required in the following sentence. At the time of submitting a competitive bid or proposal to such municipality as described in the preceding sentence, the Certified Public Accountant or Public Accountant or firm thereof shall notify the Board that a bid has been submitted to such municipality, and if such bid has been made on the basis of specifications for the services to be performed, a copy of the specifications shall be transmitted to the Board with such notification.

10. A Certified Public Accountant or Public Accountant shall not express his opinion on financial statements of any enterprise financed in whole or in part by public distribution of securities, if he owns or is committed to acquire a financial interest in the enterprise which is substantial either in relation to its capital or to his own personal fortune, or if a member of his immediate family owns or is committed to acquire a substantial interest in the enterprise. A Certified Public Accountant or Public Accountant shall not express his opinion on financial statements which are used as a basis of credit if he owns or is committed to acquire a financial interest in the enterprise which is substantial either in relation to its capital or to his own personal fortune, or if a member of his immediate family owns or is committed to acquire a substantial interest in the enterprise, unless in his report he discloses such interest.

11. A Certified Public Accountant or Public Accountant shall not permit his name to be used in conjunction with an estimate of earnings contingent upon future transactions in a manner which may lead to the belief that the Certified Public Accountant or Public Accountant vouches for the accuracy of the forecast.

12. Professional service shall not be rendered or offered for a fee which shall be contingent upon the findings of such service. This rule does not apply to cases involving federal, state or other taxes, in which the findings are those of the tax authorities and not those of the accountant. Fees to be fixed by courts or other public authorities, which are therefore of an indeterminate amount at the time when an engagement is undertaken, are not regarded as contingent fees within the meaning of this rule.

13. A Certified Public Accountant or Public Accountant shall not directly or indirectly solicit clients by circulars or advertisements, nor by personal communications or interview not warranted by existing personal relations, and

he shall not encroach upon the practice of another public accountant or certified public accountant. However, any Certified Public Accountant or Public Accountant may furnish such services to those who request them.

14. Direct or indirect offer of employment shall not be made by a Certified Public Accountant or Public Accountant to an employee of another public accountant or certified public accountant without first informing such accountant. This rule shall not be construed so as to prohibit negotiations with anyone who of his own initiative or in response to public advertisement shall apply to a Certified Public Accountant or Public Accountant for employment.

15. A Certified Public Accountant or Public Accountant shall not advertise his professional attainments or services:

    (a) The publication of what is technically known as a card is restricted to an announcement of the name, title (member of American Institute of Certified Public Accountants, C.P.A., or other professional affiliation or designation), class of service and address of the person or firm, issued in connection with the announcement of change of address or membership of firm, and shall not exceed two columns in width and three inches in depth if appearing in a newspaper, and not exceed one-quarter of a page if appearing in a magazine or similar publication.

    (b) A paid listing in a directory is restricted to the name, title, class of service, address and telephone number of the person or firm and it shall not appear in bold type, box or other form of display or in a style which differentiates it from other listings in the same directory.

16. A Certified Public Accountant or Public Accountant shall not be an officer, director, stockholder, representative or agent of any corporations engaged in the practice of public accounting in any state or territory of the United States or the District of Columbia.

17. A Certified Public Accountant or Public Accountant shall not violate the confidential relationship between himself and his client.

18. A Certified Public Accountant or Public Accountant shall not permit his name to be associated with financial statements unless he shall 1) express an unqualified opinion, or 2) express a qualified opinion, or 3) disclaim an opinion on the financial statements as a whole and indicate clearly his reasons therefore, or 4) disclose that such financial statements were prepared without audit.

Alphabetical List of
CERTIFIED PUBLIC ACCOUNTANTS

Authorized to Practice
Their Profession in the State of Florida
For the Year 1958

C. P. A. Certificate Number	
175	ABESS, LEONARD L.—Industrial National Bank Building, Miami 31, Florida
900	ABRAHAMSEN, RALPH—Darby, Darby, Odom & Company, People's Hardware Building, Lake City, Florida
1007	ADE, JAMES L.—811 S. W. 11th Street, Gainesville, Florida
794	ADELMAN, HELEN W. (Mrs.)—1701 duPont Building, Miami, Florida
538	AHRANO, MARK A.—201 Title Building, Tallahassee, Florida
999	ALDRIDGE, THOMAS FOSTER—4409 Wallcraft Avenue, Tampa, Florida
424	ALFORD, L. E.—P. O. Box 585, Tampa, Florida
R-101	ALFORD, WILLIAM WILCOX—1201-16 duPont Building, Miami, Florida
867	ALLEN, DONALD GRANT—1529 - 20th Street, Vero Beach, Florida
904	ALLEN, ERWIN—Dade Federal Savings & Loan Association of Miami, 45 N. E. First Avenue, Miami, Florida
583	ALLEN, EVANS CRAIG—P. O. Box 1204, Tallahassee, Florida
325	ALLEN, GEORGE E.— 19 Collier Arcade, Ft. Myers, Florida
827	ALLINA, FRANZ—% Harry Blumin & Co., 407 Lincoln Road, Miami Beach, Florida
275	ALTEMUS, ROBERT M.—301 Industrial National Bank Building, 25 W. Flagler Street, Miami 32, Florida
780	ANDERSON, CARL A.—1515 N. W. 41st Road, Gainesville, Florida
510	ANDERSON, K. F.—P. O. Box 277, Gainesville, Georgia
1051	ANDERSON, RICHARD BRUCE—1450 Westchester Avenue, Winter Park, Florida
952	ANDERSON, RICHARD R.—c/o Saltmarsh, Cleaveland and Gund, 6 West Chase Street, Pensacola, Florida
1030	ANDRETTA, RALPH L.—807 Tampa Theater Building, Tampa, Fla.
267	ANDREWS, MERRILL H.—1816 Pearl Street, Jacksonville, Florida
618	ANSLEY, AUGUSTUS E.—402 N. W. 36th Street, Gainesville, Florida
493	ARMSTRONG, PENDLETON R.—608 Florida Title Building, Jacksonville, Florida
54	ARNER, W. W.—1201-14 duPont Building, Miami 32, Florida
920	ARNOLD, JOHN ALBERT, JR.—408 Jenks, P. O. Box 327, Panama City, Florida
641	ARNOLD, RICHARD E.—218 Commercial Court Building, Sarasota, Florida
R- 72	ARONOW, LOUIS—1000 Lincoln Road, Miami Beach, Florida
1048	ASH, WILLIAM—1017 West Avenue, Miami Beach, Florida
R- 35	ASHMAN, EDWARD D.—6454 N. E. 4th Avenue, Miami, Florida
729	AUGUST, LESLIE JOSEPH—506 Biscayne Building, Miami, Florida
45	AUSTIN, ELLIOTT G.—2906 San Rafael Street, Tampa 9, Florida
476	AVIRETT, ABNER, JR.—208 Pensacola Street, Tallahassee, Florida
818	AWBREY, BONNIE B.—State Budget Commission, The Capitol, Tallahassee, Florida

385 AYERS, CLARENCE R.—Washington National Building, 330 Ponce deLeon Blvd., Coral Gables, Florida
594 BAER, GEORGE J.—215 American Building, Orlando, Florida
340 BAER, ROBERT H.—206 E. Colonial Drive, Orlando, Florida
807 BAGGETT, MARVIN L.—204 W. Chase Street, Pensacola, Florida
893 BAILLIE, JOHN S.—First National Bank Building, Tarpon Springs, Florida
803 BAKER, WILLIAM K.—308 Tampa Street—Rm. 276, Tampa, Florida
R-135 BAKERMAN, ROBERT—210 Miami National Bank Building, Miami, Florida
189 BALLOU, CHARLES A., JR.—P. O. Box 231, Fort Pierce, Florida
284 BALLOU, JAMES E. — Room 60, Peachtree - Baker Building, 275 Peachtree Street, N. E., Atlanta 3, Georgia
1008 BALLOWE, HAMLIN F.—2345 Post Street, Apt. 7, Jacksonville 4, Florida
606 BAMBERG, HAROLD S.—1713 Congress Building, Miami 32, Florida
317 BAMFORD, WALTER C.—Elsberry Building, Belle Glade, Florida
740 BARINEAU, MAURICE ARDELL—P. O. Box 1077, Tallahassee, Florida
300 BARLOW, ANGUS S.—338 N. Main Street, Orlando, Florida
707 BARNES, CHARLES M.—544 E. 6th Street, Panama City, Florida
57 BARNES, EDWIN E.—3655 Hedrick Street, Jacksonville 5, Florida
301 BARNES, RICHARD L.—10th Floor, Schultz Building, Jacksonville, Florida
730 BARRS, ROBERT GRADY—25 W. Flagler Street, Miami, Florida
798 BARRY, JOHN J.—401 Coral Way (Suite 406), Coral Gables, Florida
791 BATEMAN, JUSTUS B.—Bank Plaza Building, Riviera Beach, Florida
R- 14 BAUER, ELMER J.—1601 - 20th Street, Charles A. Mitchell Building, Vero Beach, Florida
766 BEAME, MILTON—724 Seybold Building, Miami, Florida
314 BEARDEN, RALPH H., JR.—3361 S. W. 3rd Avenue, Miami, Florida
595 BECKER, ROBERT A.—c/o Harry Blumin & Co., 407 Lincoln Road, Miami Beach, Florida
335 BEER, ALBERT J.—612 Ainsley Building, Miami 32, Florida
R-143 BEHAR, MILTON—Newman & Behar, 350 Lincoln Road, Miami Beach, Florida
1052 BEHREN, RICHARD I.—225 Madeira Avenue, Coral Gables, Florida
R-191 BEIGHTS, DAVID MIERS—Stetson University, DeLand, Florida
921 BELL, WILLIAM DAVIS—Shelfer Building, Quincy, Florida
543 BELLA, NICHOLAS J.—Room 30, Lee Building, P. O. Box 331, Plant City, Florida
356 BENJAMIN, EDWARD G.—Miami Beach First National Bank Building, Miami Beach, Florida
584 BENJAMIN, FRANK—730 Lynch Building, Jacksonville 2, Florida
928 BENTON, HUGH H.—709 E. Ocean Avenue, Boynton Beach, Florida
781 BERMAN, DAVID M.—1201 Congress Building, Miami, Florida
296 BERNSTEIN, BARNEY—608 Chamber of Commerce Building, Miami, Florida
R-105 BERRY, HAROLD G.—1701 duPont Building, Miami, Florida
681 BIEBRICH, EDWARD J.—1532 duPont Building, Miami 32, Florida
74 BIGHAM, JAY E.—P. O. Box 1947, Tampa, Florida
693 BLACKBURN, JOHN OLIVER—1112 N. W. 1st Place, Gainesville, Florida

226 BLAKE, ALFRED H.—Room 301, Dade County Courthouse, Miami, Florida
629 BLAKE, CECIL RICHARD—205 Datura Street, West Palm Beach, Florida
701 BLANCO, MANUEL—c/o Frank J. Falsone, P. O. Box 5267, Tampa, Florida
452 BLANTON, EDWARD ALDEN—1230 Ingraham Building, Miami, Florida
257 BLITCH, GORDON P.—718 Laura Street, Jacksonville 1, Florida
953 BLITT, ISIDORE IRA—304 Roper Building, Miami, Florida
688 BLIZARD, RAYMOND H.—3814 N. W. 1st Avenue, Miami 37, Florida
R-129 BLOOM, IRVING JEROME—Morgan, Altemus & Barrs, 25 West Flagler Street, Miami, Florida
R- 73 BLUMENTHAL, MARTIN S.—7517 Bounty Avenue, Miami Beach, Florida
194 BLUMIN, HARRY—407 Lincoln Road, Miami Beach, Florida
40 BOGUE, RUSSELL S.—P. O. Box 2312, Tampa, Florida
929 BOGUE, RUSSELL S., JR.—P. O. Box 2312, Tampa, Florida
265 BOLGER, JAMES L.—447 New Pan American Building, Miami, Florida
923 BOND, GEORGE GORDON—P. O. Box 497, Winter Garden, Florida
648 BOND, WILLIAM—Washington National Building, 3300 Ponce deLeon Blvd., Coral Gables 34, Florida
302 BOONE, JOHN W.—221 N. Ivanhoe Blvd., East, Orlando, Florida
451 BORDE, GEORGE H., JR.—104½ S. Florida Avenue, Lakeland, Florida
1047 BORDE, RICHARD ALLAN—P. O. Box 397, Lakeland, Florida
1002 BORGES, EDDIE A.—807 First National Bank Building, Tampa, Florida
212 BOWER, HARRY W.—338 N. Main Street, Orlando, Florida
R-147 BOWMAN, PEYTON G.—P. O. Box 1471, Fort Myers, Florida
592 BOWYER, HENRY E.—800 - 49th Street, North, St. Petersburg, Florida
930 BOYLE, EDWARD P.—216 Catalonia Avenue, Coral Gables, Florida
437 BRADFORD, HARLAND BEVERLY—1702 Barnett National Bank Building, Jacksonville, Florida
419 BRADLEY, JOHN K.—Box 176, Green Cove Springs, Florida
500 BRALEY, WILLIAM J.—Suite 244-246, 308 Tampa Street, Tampa 2, Florida
1053 BRANNAN, PAULINE (MISS)—308 Tampa Street, Tampa 2, Florida
R-102 BRATERMAN, MARTIN—300 N. E. 59th Street, Miami 37, Florida
649 BRAVERMAN, LEO—729 S. W. 8th Street, Miami, Florida
905 BRESLOW, MAX S.—Room 201, 337 Lincoln Road, Miami Beach, Florida
790 BRETHOLTZ, CHARLES H.—1200 S. W. First Street, Miami, Florida
R- 93 BRICKMAN, MILTON—523 Rutland Building, Orlando, Florida
564 BROCK, CHARLES A.—1173 N. E. Cleveland Street, Clearwater, Florida
R-108 BROMBERG, PAUL D.—1000 Lincoln Road, Miami Beach, Florida
R-111 BROOKMYER, SEYMOUR—c/o Harry Blumin & Co., 407 Lincoln Road, Miami Beach, Florida
1004 BROOKS, JACK EUGENE—c/o Haskins & Sells, 1825 Barnett National Bank Building, Jacksonville, Florida
836 BROWN, EADWARD M.—1555 Carson Street, Ft. Myers, Florida
234 BROWN, J. JOEL—37 N. E. 1st Avenue, 4th Floor, Miami 32, Florida

685 BROWN, JOEL G.—1701-17 duPont Building, Miami, Florida
843 BROWN, JOHN H. H.—P. O. Box 3426, Orlando, Florida
753 BROWN, RONALD JAMES—2724 College Street, Jacksonville, Florida
844 BROWNYARD, GEORGE A.—501 Magnolia Avenue, Orlando, Florida
R-154 BRUCE, ROBERT B.—800 Biscayne Boulevard, Miami, Florida
901 BRYAN, RICHARD BRENTWOOD—c/o Creel & Dennison, 210-211 Patton Building, Fort Walton Beach, Florida
824 BUCHWALD, HERBERT—420 Lincoln Road, Miami Beach, Florida
409 BULLOCK, CLAYTON L.—1701 duPont Building, Miami, Florida
813 BUNTING, NORMAN H.—Park Avenue at Scenic Highway, Lake Wales, Florida
622 BURDIN, JAMES WILLIAM—211 S. E. 1st Street, Miami, Florida
829 BURG, HERBERT L.—4471 N. W. 36th Street, Miami Springs, Florida
R-103 BURGESS, JOHN H.—100 Broadway, Sea Isle Building, Daytona Beach, Florida
185 BURKE, J. W.—1308 Barnett National Bank Building, Jacksonville, Florida
946 BURKE, JAMES W.—1308 Barnett National Bank Building, Jacksonville, Florida
512 BURKE, WILLIAM J.—311 Broward National Bank Building, Ft. Lauderdale, Florida
R-137 BURRIS, JOHN S.—P. O. Box 751, Orlando, Florida
1000 BYRD, ANN ELIZABETH (MISS)—P. O. Box 8343, Tampa, Florida
658 CAFFINA, BENJAMIN M.—350 Lincoln Road, Miami Beach, Florida
699 CAGLE, WILLIAM EDWIN—P. O. Box 5514, Jacksonville, Florida
948 CALLAHAN, GEORGE MICHAEL—Internal Revenue Service, 245 S. E. First Street, Miami, Florida
245 CALLAHAN, WILLIAM JACKSON—522 duPont Building, Miami 32, Florida
324 CALLAWAY, C. C.—1017 Comeau Building, West Palm Beach, Florida
845 CAMPBELL, EDWARD S., JR.—P. O. Box 2312, Tampa, Florida
591 CANNING, WILBERT ROSS—701 Times Building, St. Petersburg, Florida
545 CANTRELL, JAMES F.—1811 W. Platt Street, Wallace S. Building, Tampa 6, Florida
347 CARLISLE, LAWRENCE WASHBURN—305 Morgan Street, Tampa 2, Florida
588 CARLISLE, ROBERT T.—Independent Life Building, Jacksonville, Florida
460 CARLSON, MARSHALL F.—1210 Ainsley Building, Miami, Florida
795 CARPENTER, CHARLES M.—1017 Comeau Building, West Palm Beach, Florida
536 CARR, EARL GRAFF—c/o State Auditing Department, Tallahassee, Florida
988 CARSON, MARION—123 N. W. 23rd Street, Gainesville, Florida
828 CARSON, NATHAN—1325 S. W. 21st Terrace, Miami 45, Florida
R-147 CARTER, ARTHUR H.—1825 Barnett National Bank Building, Jacksonville 2, Florida
329 CARTER, SYLVANUS J.—501 Jackson Street, Tampa, Florida
637 CARTER, WILLIAM H., JR.—P. O. Box 23, Jacksonville, Florida
367 CARTY, T. VAN RHYN—11314 N. Armenia Street, Tampa 2, Florida
430 CARVER, WILLIAM G.—650 Longbranch Blvd., Jacksonville 6, Florida

817 CASHWELL, OSCAR W., JR.—55 E. Livingston Avenue, Orlando, Florida
R-118 CASSELHOFF, JESSE—407 Lincoln Road, Miami Beach 39, Florida
439 CATLEDGE, WESLEY W., JR.—218 S. West Street, Bainbridge, Georgia
947 CAWTHON, VICTOR M.—Room 2-B Daffin Building, 115 S. Adams Street, Tallahassee, Florida
506 CHIVE, THEODORE F.—514 Franklin Street, Tampa 1, Florida
307 CHOATE, JOHN D.—56 E. Amelia Avenue, Box 2349, Orlando, Florida
931 CHRISTENSEN, KENNETH W.—1217 Pine Lake Drive, Tampa, Florida
R-126 CLANTON, GEORGE DEWEY, JR.—409 Metcalf Building, Orlando, Florida
932 CLARK, JESSE HARVEY—703 William-Oliver Building, Atlanta, Georgia
237 CLEAVELAND, HAROLD H. — 217 W. Garden Street, Pensacola, Florida
386 CLENEAY, FRANK B.—Room 401, Hollywood Federal Savings & Loan Building, 1909 Tyler Street, Hollywood, Florida
993 COBAUGH, EUGENE H.—1701 duPont Building, Miami, Florida
989 COBB, DONALD R.—725 S. Main Street, Jacksonville, Florida
59 COCHRANE, JOHN P.—505 Comeau Building, West Palm Beach, Florida
308 COCHRANE, JOHN P., JR.—Suite C-207, Palm Beach Towers, 44 Coconut Row, Palm Beach, Florida
768 COCHRANE, ROBERT FREEMAN—P. O. Box 731, Vero Beach, Florida
906 COCHRANE, THOMAS E.—505 Comeau Building, West Palm Beach, Florida
R- 92 CODD, RICHARD TRENT—1005 Kane Concourse, Bay Harbor Islands, Miami Beach, Florida
894 COFFMAN, LOWELL HUGH, JR.—c/o Ring, Mahony & Arner, 311 Broward National Bank Building, Ft. Lauderdale, Florida
943 COHEN, HERBERT JAY — 2407 Arlington Boulevard, Arlington, Virginia
1009 COHEN, MORRIS—835 N. E. 179th Terrace, North Miami Beach, Florida
311 COHEN, MURRAY G.—154 Almeria Avenue, Coral Gables 34, Florida
599 COHN, STANLEY DANIEL—123 N. W. 12th Avenue, Miami, Florida
R- 94 COHRON, CLAUDE ISAAC—60 N. W. 6th Street, Miami, Florida
710 COKER, ROBERT LEE — Central National Bank Building, Peoria, Illinois
434 COLE, FRED E.—Jacksonville Paper Company, 808 W. Bay Street, Jacksonville, Florida
R-167 COLE, ROGER W.—40 S. Pineapple Avenue, Sarasota, Florida
368 COLEMAN, CLAUDE D.—405 South Pineapple Avenue, Sarasota, Florida
R- 21 COLEMAN, MAXWELL L.—605 Biscayne Building, Miami, Florida
431 COLEMAN, RAYMOND C.—203 Hector Building, Ft. Lauderdale, Florida
477 COLLEY, CHARLES C., JR.—Rutland Building, 14 E. Washington Street, Orlando, Florida
674 COLLIER, MARY E. (MRS.)—61 N. E. 86th Street, Miami, Florida
1054 COLLINS, JACK L.—646 - 2nd Avenue South, St. Petersburg, Florida

227 COLLINS, ROBERT LEE—406 Ohio Valley Bank Building, Henderson, Kentucky
1066 COLTUN, HERBERT H.—9424 Bay Drive, Surfside, Florida
293 COMER, H. J., JR.—Walesbilt Hotel Building, Lake Wales, Florida
446 COMPTON, JACK T.—501 Morgan Street, Tampa, Florida
247 CONLON, LYNDON C.—408 Broward National Bank Building, Ft. Lauderdale, Florida
902 CONNER, ROBERT DONALD—Suite 7, 1628 San Marco Blvd., Jacksonville, Florida
R- 26 CONROY, JOHN F.—269 Giralda Avenue, Coral Gables, Florida
608 COOK, ALICE C. (MISS)—600 McDonald Avenue, Charlotte, North Carolina
232 COOK, ELMER W.—314 Plaza Building, Miami, Florida
R- 74 COOPERMAN, MONROE L.—300 Roper Building, Miami, Florida
671 COUCH, FRANK VANBUSKIRK, JR.—c/o Hudson Pulp & Paper Corporation, Palatka, Florida
202 COWLES, FRANK L.—414 Pierce Street, Tampa, Florida
R-125 CRABTREE, JAMES ROBERT—P. O. Box 4853, Warrington, Florida
494 CRAFT, DONALD G.—Rt. 1, Box 225, Panama City, Florida
327 CRAIG, T. E.—414 Pierce Street, Tampa 2, Florida
492 CREEL, LEAHMAN EUGENE, JR.—505 Brent Annex, Pensacola, Florida
972 CRIPPEN, ALBERT H., JR.—P. O. Box 16, Gainesville, Florida
304 CROSLAND, CLAYTON EDWARD, JR.—226 E. Smith, Orlando, Florida
933 CROWN, JOHN SAM—c/o Lynch-Davidson Motors, Inc., Hogan and Union Streets, Jacksonville, Florida
R- 16 CROWN, WILLIAM E., JR. — 1219 S. Hibiscus Circle, Clearwater, Florida
682 CULBERTSON, WILLIAM WIRT—P. O. Box 708, Coconut Grove Station, Miami 33, Florida
611 CUNNINGHAM, DUDLEY H.—817 Virginia Drive, Orlando, Florida
R- 39 CURRY, BYRON T.—c/o Robert Penn & Company, 920 S. Michigan Avenue, Chicago, Illinois
270 CURRY, GEORGE B., JR.—701 Times Building, St. Petersburg, Florida
152 CURTIS, OMER G.—16 Arnot Building, Jacksonville Beach, Florida
164 DALEY, WILLIAM A.—436 W. 70th Street, Jacksonville 8, Florida
R- 23 DALEY, W. O.—419 Magnolia Avenue, Orlando, Florida
1010 DANCO, WILLIAM RICHARD—501 Morgan Street, Tampa, Florida
253 DANDELAKE, GEORGE W. — 1919 Farragut Place, Jacksonville, Florida
1050 DANESE, JOHN BISHOP — 1532 San Mateo Road, Jacksonville 7, Florida
479 DARBY, CHARLES DWIGHT—Stovall Professional Building, Tampa, Florida
447 DARBY, RICHARD E.—Stovall Professional Building, Tampa, Florida
571 DAVIDSON, BERNARD B.—420 Lincoln Road, Miami Beach, Florida
484 DAVIDSON, WALTER P.—1701-17 duPont Building, Miami, Florida
835 DAVIES, DANIEL R.—121 Harrison Street, Cocoa, Florida
555 DAVIS, AARON—1113 Florida Title Building, Jacksonville, Florida
782 DAVIS, BRUCE L., JR.—1825 Barnett National Bank Building, Jacksonville, Florida

R- 75 DAVIS, HARRY L. — 19 W. Flagler Street, 704 Biscayne Building, Miami, Florida
276 DAVIS, JEWELL A.—122 W. Forsyth Street, Suite 310, Seminole Building, Jacksonville, Florida
179 DAVIS, LEO V.—502 Oak Street, Milton, Florida
420 DAVIS, R. WARREN—1150 S. W. 1st Street, Miami, Florida
R-117 DAY, THOMAS BUCK—1202 duPont Building, Miami 32, Florida
620 DEAN, EVERETT K.—335 - 22nd Avenue, North, St. Petersburg, Florida
661 DEHON, FREDERIC THEODORE—P. O. Box 1585, West Palm Beach, Florida
997 DELLA-DONNA, ALPHONSE—c/o Horwath & Horwath, 409 Broward Bank Building, Ft. Lauderdale, Florida
907 DEMOS, JAMES P.—145 N. E. 127th Street, Miami, Florida
713 DEMRO, CONRAD GEORGE, JR.—1701 duPont Building, Miami, Florida
R- 58 de NARAY, IVAN L.—1225 duPont Building, Miami, Florida
869 DENNARD, ROBERT LEE—Accounting Department, School of Business Administration, University of Florida, Gainesville, Florida
550 DENNISON, FAYETTE, JR.—505 Brent Annex, Pensacola, Florida
558 DERBY, A. STEUART, JR.—400 S. Palmetto Avenue, Daytona Beach, Florida
R- 48 DESSAINT, LOUIS M.—1532 duPont Building, Miami, Florida
332 DILNER, PHILIP W.—414 Pan American Bank Building, Miami 32, Florida
142 DIVINE, WILBUR F., JR.—711-13 Guaranty Building, West Palm Beach, Florida
992 DIVINE, WILBUR F., IV — 711 Guaranty Building, West Palm Beach, Florida
456 DIXON, ORVILLE WRIGHT—967 W. Flagler Street, Miami, Florida
548 DOMINICK, JULIAN K.—170 E. Washington Street, Orlando, Florida
1055 DOREY, JACK R.—7335 S. W. 36th Street, Miami, Florida
604 DOWNEY, DANIEL, JR.—615 Harvey Building, West Palm Beach, Florida
1011 DUGGAN, MALCOLM ROBERTS, JR.—118 E. Broadway, Marion Block Building, Ocala, Florida
895 DUNN, WALLACE—4 S. Magnolia Street, Suite 3, Ocala, Florida
203 DUNN-RANKIN, FREDERIC—P. O. Box 986, Winter Park, Florida
716 DURLAND, H. PRESTON—206 Plaza Building, Miami, Florida
303 EASTLAND, MARK W., JR. — 7th Floor, Exchange National Bank Building, Tampa 2, Florida
908 EATON, GERALD T.—407 Hollywood Federal Building, 1909 Tyler Street, Hollywood, Florida
868 EATON, WILLIAM A., JR.—211 Edwards Street, Tallahassee, Florida
527 EBER, VICTOR I.—1750 S. W. 3rd Avenue, Miami, Florida
615 EDMISTON, WILLIAM C., JR.—320 City Building, St. Augustine, Florida
973 EDSON, JOHN EDGAR—324-326 Datura Building, West Palm Beach, Florida
774 EDWARDS, CHARLES HUGHES—802 Barnett National Bank Building, Jacksonville, Florida
590 EDWARDS, JAMES GRAHAM—2702 Azeele Street, Tampa, Florida
427 EDWARDS, JESSE B.—P. O. Box 737, Plant City, Florida
390 EDWARDS, VIVIAN—311 Camilo Avenue, Coral Gables 34, Florida

R-124 EHRENBERG, MURRAY B.—c/o P. W. Dilner & Company, 517 duPont Plaza Center, Miami, Florida
498 EHRLICH, ALVIN A.—215 American Building, Orlando, Florida
R-104 EILEN, DOROTHY (MISS)—1526 Meridian Avenue, Miami Beach, Florida
R- 25 EISENHART, ARTHUR W.—2903 College Street, Box 4218, Jacksonville 2, Florida
909 ELL, LEON JACK—1236 Marseille Drive, Apt. 3, Miami Beach, Florida
717 ELLIS, WILLIAM R.—1210 Ainsley Building, Miami, Florida
974 ELLISON, OVID ERNEST, JR.—Carlton Building, Room 415, Tallahassee, Florida
899 ELLYSON, ROBERT C.—840 Wyoming Avenue, Ft. Lauderdale, Florida
866 ELSBERRY, WILLARD R.—2203 Olney Road, P. O. Box 341, Lakeland, Florida
369 ELSTON, JAMES IRA—195 South Pauline, Memphis, Tennessee
1012 EMANUEL, DAVID EDWARD — 1504 duPont Building, Miami, Florida
402 ENGLAND, WILLIAM R.—9 N. Florida Avenue, Avon Park, Florida
975 ENNIS, HENRY G., JR.—Exchange National Bank Building, Tampa, Florida
148 EPPERSON, CLYDE A.—843 Ingraham Building, Miami, Florida
R- 18 ERB, EUGENE T.—8340 N. E. 2nd Avenue, Miami, Florida
1013 ERSTLING, MORTON—213 S. W. 57th Avenue, Miami, Florida
408 ERWIN, CHESTER D.—6606 S. W. 65th Terrace, Miami 32, Florida
R-128 ESAN, ABRAHAM E.—Morgan, Altemus & Barrs, 25 West Flagler Street, Miami, Florida
239 EVANS, A. ROSS—55 E. Livingston Avenue, Orlando, Florida
238 EVANS, ROBERT P.—P. O. Box 1257, Lakeland, Florida
R- 42 EVARTS, HARRY W.—1102 Prudential Building, Jacksonville 2, Florida
846 FABER, RUSSELL C.—1361 Coral Way, Miami 45, Florida
287 FAHS, JOHN L.—11-16 Stoer Building, Leesburg, Florida
R-153 FAIRCLOTH, CHARLES B.—400 S. Palmetto Avenue, Daytona Beach, Florida
996 FAISON, STUART M.—915 N. E. 130th Street, North Miami, Florida
346 FALSONE, FRANK J.—P. O. Box 5267, 1801½ - 21st Street, Tampa 6, Florida
874 FAY, GILBERT J.—550 Brickell Avenue, Miami, Florida
R-260 FEIN, JOSEPH—717 Times Building, St. Petersburg, Florida
487 FELD, MAX P.—509 Ainsley Building, Miami, Florida
R- 86 FELIX, CHARLES ERNEST—R. F. D. No. 2, Owensboro, Kentucky
831 FEUER, LESTER—1 Lincoln Road, Miami Beach, Florida
653 FINE, LOUIS—701 Congress Building, Miami, Florida
228 FINK, MALVERN B.—621 Florida Title Building, Jacksonville 2, Florida
724 FINKELSTEIN, ALFRED — 1790 S. W. 22nd Street, Coral Way, Miami, Florida
R- 76 FISHER, CHARLES B.—503 Pan American Bank Building, Miami, Florida
387 FISHER, CLYDE W.—1407 Harvey Building, West Palm Beach, Florida
38 FISHER, P. W.—10th Floor, Schultz Building, Jacksonville, Florida

808 FITZPATRICK, JOHN M.—517 Sanford Atlantic National Bank Building, Sanford, Florida
219 FLY, J. WESLEY—Drawer 6817, Orlando, Florida
9 FORD, GEORGE H.—c/o Ocala Manufacturing Ice & Packing Company, Ocala, Florida
981 FORER, HENRY D.—2121 S. W. 24th Avenue, Miami, Florida
1039 FORMAN, JOSEPH J.—751 Meridian Avenue, Miami Beach, Florida
27 FORNEY, WELBORNE JOHNSON—110 West Forsyth Street, Jacksonville, Florida
754 FORTIN, GEORGE EDWARD—Florida State University, Tallahassee, Florida
R- 64 FOWLER, MRS. MARY R.—4100 S. W. 11th Terrace, Fort Lauderdale, Florida
R- 71 FOX, ARTHUR EDWARD—245 S. E. 1st Street, Miami, Florida
R-112 FOX, MARK—621 Florida Title Building, Jacksonville 2, Florida
14 FOY, HUBERT V.—807 First National Bank Building, Tampa, Florida
772 FRANCE, CHARLES ELDRIDGE—1236 Ingraham Building, Miami, Florida
463 FRANCO, MICHAEL J.—Industrial National Bank Building, 25 W. Flagler Street, Miami, Florida
875 FREDEL, LESTER—2nd Floor, Dundee Building, 20 S. E. 1st Avenue, Miami 32, Florida
815 FREEMAN, WILBUR SUMMERFIELD—Route 6, Box 967, Jacksonville, Florida
R- 83 FRENCH, HANS HEINZ—218 Alcazar, Coral Gables 34, Florida
796 FRIEDLANDER, NORRIS L.—c/o M. G. Furman, 420 Lincoln Road, Miami Beach, Florida
734 FRUIN, STEPHEN JOHN — 6335 Bay Ridge Road, Jacksonville, Florida
R- 67 FULLER, ALBERT EDWIN—1825 Barnett National Bank Building, Jacksonville 2, Florida
55 FURMAN, M. G.—420 Lincoln Road, Miami Beach, Florida
934 FURMAN, RICHARD IRWIN — 420 Lincoln Road, Miami Beach, Florida
1045 GALLAGHER, WILLIAM PRESLEY—217 W. Garden Street, Pensacola, Florida
48 GALLASPY, BEN KEITH—Ebasco Services Inc., 2 Rector Street, New York, N. Y.
991 GANDY, CHARLES ROBERT — 700 Ingraham Building, Miami, Florida
755 GARDINER, JOHN HOUSTON, JR. — P. O. Box 991, Orlando, Florida
R- 44 GASSNER, WALTER S.—Suite 821, Florida National Bank Building, St. Petersburg 1, Florida
R-113 GELLER, ROBERT—409 Metcalf Building, Orlando, Florida
556 GENTER, FRANK M.—849 Wingate Building, 118½ Volusia Avenue, Daytona Beach, Florida
851 GERSON, GARY R.—U. S. Navy Audit Office, The Martin Company, P. O. Box 5837, Orlando, Florida
757 GIBSON, HAROLD GILBERT—700 Exchange National Bank Building, Tampa, Florida
418 GILBERT, DONALD E.—P. O. Box 308, 16 Leon Building, Fort Myers, Florida
728 GILES, GORDON L. F.—3601 N. W. 54th Street, Miami, Florida
321 GILLIAM, REXFORD W.—19 Collier Arcade, Ft. Myers, Florida

244 GILLMAN, LOUIS—1224 Ingraham Building, Miami 32, Florida
415 GLOVER, VICTOR DUDLEY, JR.—807 Tampa Theatre Building, Tampa 2, Florida
36 GLUICK, LEWIS—946 S. W. 4th Street, Miami 36, Florida
210 GOETZ, HARRY J.—604 W. Maple Avenue, Merchantville, New Jersey
623 GOFF, GEORGE E.—230 Raulerson Building, Fort Pierce, Florida
R- 30 GOLDSTEIN, BENJAMIN B. — 1542 duPont Building, Miami 32, Florida
R- 51 GOLDSTEIN, CHARLES Z.—320 Broadway, New York 7, N. Y.
531 GOLDSTEIN, IRVIN M.—1904 Congress Building, Miami, Florida
903 GOMILLION, AUBREY E.—215 Conrad Building, DeLand, Florida
R-148 GOODKIN, MORRIS—927 Lincoln Road, Miami Beach, Florida
63 GOODRICH, CHARLES H.—2223 Oak Street, Jacksonville 4, Florida
876 GOODWIN, HARRY J.—1210 Ainsley Building, Miami, Florida
R- 65 GORDON, DAVID M.—1011 Langford Building, Miami 32, Florida
575 GORDON, HAROLD C.—217 W. Garden Street, Pensacola, Florida
725 GORDON, RALPH—407 Lincoln Road, Miami Beach, Florida
732 GORDON, RICHARD WESLEY—10th Floor, Schultz Building, Jacksonville, Florida
R- 32 GOTTLIEB, IRVING J.—712 Ainsley Building, Miami, Florida
R- 79 GOTTLIEB, MURRAY JAMES — 414 North Andrews Avenue, Fort Lauderdale, Florida
762 GRACE, RICHARD COLTER—216 Catalonia Avenue, Coral Gables, Florida
453 GRAHAM, GEORGE GRIFFITH—840 Ingraham Building, Miami 32, Florida
32 GRAHAM, HOMER G.—808 Forest Drive, Tallahassee, Florida
1065 GRAND, LEONARD—600 - 9th Street, Miami Beach, Florida
773 GRAVELY, ROBERT T.—P. O. Box 1077, Tallahassee, Florida
362 GRAY, HOWARD W.—200 N. E. 1st Street, Gainesville, Florida
783 GREEN, NORMAN L.—5706 Bird Road, S. Miami, Florida
603 GREENBERGER, HARRY P.—810 Richards Building, New Orleans 12, Louisiana
616 GREENE, JACK I.—Box 741, 617 Sanford Atlantic National Bank Building, Sanford, Florida
1033 GREENE, SAM TRAVIS—8119 White Plains Road, Jacksonville 8, Florida
535 GREENE, SINGLETON L.—400 S. Palmetto Avenue, Daytona Beach, Florida
911 GRIFFIN, JAMES R.—Brundage Motors, Inc., P. O. Box 3467, Jacksonville, Florida
370 GRIFFITH, RANDOLPH C.—P. O. Box 2007, Orlando, Florida
243 GRIFFITH, T. T.—605 Biscayne Building, Miami, Florida
635 GRIFFITH, WALTER PAT—c/o D. M. Read, Bridgeport, Connecticut
826 GRODEN, ALFRED—801 duPont Building, Miami, Florida
982 GROH, JAMES E.—c/o Ring, Mahony & Arner, 1201 duPont Building, Miami, Florida
319 GROSS, ELMER W.—3120 Lucaya Street, Miami, Florida
316 GROSS, GILBERT—1612 Congress Building, Miami, Florida
873 GRUNDWERG, MOSES J.—301 Ainsley Building, Miami, Florida
507 GUIDA, ANGELO—Suite 209, 518 Tampa Street Building, Tampa, Florida

770 GUIDO, GENE J.—3210 West Broward Blvd., Ft. Lauderdale, Florida
R- 13 GUND, CHARLES F.—217 W. Garden Street, Pensacola, Florida
711 GUSTAFSON, GORDON CARL—919 South Miami Avenue, Miami 32, Florida
630 GUTTENMACHER, DAVID—1759 S. W. 3rd Avenue, Miami, Florida
702 HACKNEY, ALFRED JAMES—5 Beach Patio, Naples, Florida
134 HAINES, LELAND H.—Resident Office, Auditor General, U. S. A. F., Bartow, Florida
457 HALL, DAVID W.—P. O. Box 350, Miami 3, Florida
373 HAMILTON, ROY W.—P. O. Box 1353, Lakeland, Florida
600 HAMPTON, JOSEPH E.—Graduate School of Business and Public Administration, Cornell University, Ithaca, New York
785 HARRINGTON, ALFRED D., JR.—c/o Ring, Mahony & Arner, 311 Broward National Bank Building, Ft. Lauderdale, Florida
261 HARRINGTON, ALFRED D. — 2293 S. W. 17th Terrace, Miami, Florida
16 HARRIS, ROY R.—1841 Jackson Street, Hollywood, Florida
586 HARRISON, JAMES O., JR.—1702 Barnett National Bank Building, Jacksonville, Florida
395 HART, RALPH M.—310 Citizens Building, West Palm Beach, Florida
522 HARTMANN, MORTEN F.—602 Seybold Building, Miami, Florida
816 HARTSAW, KENNETH E.—419 Magnolia Avenue, Orlando, Florida
140 HARVEY, PIERCE J. — 306 Stovall Professional Building, Tampa, Florida
642 HARVEY, PIERCE J., JR.—306 Stovall Professional Building, Tampa, Florida
910 HASENCAMP, JAMES ROBB — 2012 Ponce deLeon Blvd., Coral Gables, Florida
739 HATCHER, BENJAMIN BOODY — 808 N. Rome Avenue, Tampa, Florida
765 HATFIELD, MILTON HARMON — 1201 duPont Building, Miami, Florida
820 HAWKINS, GERALD L.—711 Guaranty Building, West Palm Beach, Florida
1001 HEARNE, JAMES J., JR.—710 First National Bank Building, Tampa, Florida
525 HECK, JAMES M.—2012 Ponce deLeon Blvd., Coral Gables 34, Florida
597 HELTON, HUBERT E.—1143 Circle Drive, Tallahassee, Florida
468 HEMMINGS, ARTHUR I.—1202-12 duPont Building, Miami 32, Florida
691 HENDERSON, WALLACE WILLIAM—Director of Budget Office, The Capitol, Tallahassee, Florida
R-146 HENCKEL, MRS. DOROTHY B.—P. O. Box 257, Fort Lauderdale, Florida
741 HENDRICKS, WILLIAM GILLMAN—P. O. Box 202, Tallahassee, Florida
870 HENNING, MERVIN D.—P. O. Box 1605, Orlando, Florida
679 HENRICHS, EARL L.—1701-17 duPont Building, Miami, Florida
521 HENRIQUEZ, NORCOTT S.—608 Chamber of Commerce Building, Miami 32, Florida
309 HENSON, J. LEWIS—113 S. E. Second Street, Ft. Lauderdale, Florida
R-136 HENTSCHEL, ROBERT C.—P. O. Box 3426, Orlando, Florida
578 HERNDON, WINFRED L., JR.—P. O. Box 5213, 201 American Bank Building, Jacksonville 7, Florida

652 HERRIS, IRVING—209 Pan American Bank Building, Miami, Florida
1049 HERTZ, ARTHUR H.—3511 S. W. 16th Terrace, Miami, Florida
R- 70 HERTZOFF, CHARLES — Citizens Federal Savings Building, 400 Hialeah Drive, Hialeah, Florida
515 HERZOG, WILLIAM A.—422 N. W. 27th Avenue, Miami, Florida
422 HICKMAN, WILLIAM P.—P. O. Box 261, Davenport, Florida
837 HICKS, MRS. EMILY C.—206-A Flavet III, Gainesville, Florida
542 HIEPE, EDWIN—717 Times Building, St. Petersburg, Florida
R-158 HILL, GORDON M.—67 Broad Street, New York 4, N. Y.
660 HIMES, S. HILBURN, West Palm Beach, Florida
144 HIMES, WHITNEY B.—120 South Dixie, P. O. Box 1585, West Palm Beach, Florida
529 HINTON, HARRY L.—6135 Sunset Drive, Miami, Florida
789 HIPSMAN, DAVID BERNARD—1000 Lincoln Road, Miami Beach, Florida
530 HIRSCH, GEORGE W.—Suite 210, 311 Lincoln Road, Miami Beach, Florida
313 HOCH, JOEL — Suite 506, Professional Building, Sunrise Center, Ft. Lauderdale, Florida
852 HODGES, KENNETH T.—930 S. W. 36th Court, Apartment 3, Miami, Florida
533 HOFFENBERG, BENNIE M.—730 Lynch Building, Jacksonville 2, Florida
R-187 HOFFMAN, LESLIE J.—1825 Barnett National Bank Building, Jacksonville 2, Florida
912 HOGAN, CLIFFORD S.—6470 S. W. 83rd Street, Miami 43, Florida
1056 HOGAN, TERRY DAN—307 Gordon Building, Brunswick, Georgia
208 HOGLE, FRANCIS M., JR.—236 N. Ridgewood Avenue, Daytona Beach, Florida
1014 HOLDORF, BENJAMIN GILBERT—338 N. Main Street, Orlando, Florida
109 HOLLEY, JAMES D. A.—Washington Square Building, P. O. Box 1077, Tallahassee, Florida
R- 52 HOLLY, EDWARD A.—1510 S. W. 3rd Avenue, Miami, Florida
644 HOOTEN, RAYMOND JACKSON—2084 Knightsbridge Road, Macon, Georgia
306 HORAN, WILLIAM THOMAS—338 N. Main Street, Orlando, Florida
R- 69 HORN, HAROLD—311 Lincoln Road, Miami Beach, Florida
954 HOROWITZ, EDWIN M.—8825 S. W. 42nd Terrace, Miami, Florida
712 HORTON, CHARLES R.—4525 Ponce deLeon Blvd., Coral Gables, Florida
838 HORWICH, RICHARD J.—1504 duPont Building, Miami, Florida
554 HOSFORD, JOHN W., JR.—201 Title Building, Tallahassee, Florida
R- 87 HOSKEN, ROBERT H., JR. — 315 Alhambra Circle, Coral Gables, Florida
471 HOWARD, HARLEY—802 Barnett National Bank Building, Jacksonville, Florida
853 HOWELL, PAUL ARNOLD—19 Rutland Building, Orlando, Florida
1057 HUGHES, JOHN B.—6649 S. W. 65th Street, South Miami, Florida
R- 91 HUGHES, JOHN VINCENT—1532 duPont Building, Miami, Florida
812 HUNSBERGER, WESLEY JAMES—P. O. Box 2312, Tampa, Florida
955 HUNTER, ALBERT B., III—3658 Central Avenue, St. Petersburg, Florida

504 HURST, HARRY E.—514 Franklin Street, Tampa 1, Florida
R- 31 HURWITZ, ELI—1008 Langford Building, 121 S. E. 1st Street, Miami 32, Florida
349 ICENHOUR, JOHN E. — 621 Florida Title Building, Jacksonville, Florida
994 ILOWIT, BELMONT—1909 Harrison Street, Hollywood, Florida
502 INGLEY, HERBERT A., JR.—Park Avenue at Scenic Highway, Lake Wales, Florida
376 IRVINE, NESBITT E.—P. O. Box 2827, St. Petersburg 1, Florida
413 ISTED, R. EUGENE—P. O. Box 3068, Orlando, Florida
R-134 JACKSON, ELLIS R.—305 Morgan Street, Tampa, Florida
511 JACKSON, JEROME B.—407 Biscayne Building, Miami, Florida
983 JAFFE, RICHARD E.—Special Agent, Internal Revenue Service, Room 317 Plaza Building, Miami, Florida
137 JAMES, BENJAMIN E.—122 W. Forsyth Street, Jacksonville, Florida
788 JEFFRIES, WILLIAM R. — Riviera Beach Bank Building, Riviera Beach, Florida
1015 JENKS, ROBERT CHARLES—236 N. Ridgewood Avenue, Daytona Beach, Florida
854 JOHNSON, AMOS, JR.—200 S. W. 80th Court, Miami 44, Florida
474 JOHNSON, CHARLES W., JR.—2099 Park Street, Jacksonville, Florida
761 JOHNSON, E. NOLAN—1701 duPont Building, Miami, Florida
R- 99 JOHNSON, ELVIN V.—3130 Euclid Avenue, Tampa, Florida
421 JOHNSON, HAROLD C. — 219 Fourth Avenue, East, Bradenton, Florida
736 JOHNSON, LLOYD L.—38 N. Gulf Blvd., Indian Rocks Beach, Florida
877 JOHNSON, MILO M.—122 W. Forsyth Street, Jacksonville 2, Florida
559 JOHNSON, RICHARD P.—1208 Florida Title Building, Jacksonville, Florida
398 JOHNSON, ROLLO H.—616 Langford Building, Miami 36, Florida
480 JOHNSTON, JOHN A.—203 Washington Street, Arcade Building, Orlando, Florida
935 JOHNSTON, ROBERT E.—P. O. Box 561, Ocala, Florida
855 JONES, JAMES W.—536 Ross Place, Orlando, Florida
24 JORDAN, JOSIAH M.—1906 Atlantic Blvd., Jacksonville, Florida
763 JORDAN, CHARLES E. — 301 Industrial National Bank Building, Miami 32, Florida
596 JUREIT, WILLIAM F.—3300 Ponce deLeon Blvd., Washington National Building, Coral Gables, Florida
720 KAMINSKY, MRS. MILDRED S. —2 3570 Moritz, Oak Park 37, Michigan
489 KANE, C. VERNON — 412 Broward National Bank Building, Fort Lauderdale, Florida
254 KANTOR, ERWIN P.—45 Buckman Building, Jacksonville, Florida
467 KANTZLER, MORRIS H.—420 Lincoln Road, Miami Beach, Florida
756 KAPLAN, BERTRAM H.—621 Florida Title Building, Jacksonville 2, Florida
454 KARO, WILLIAM H.—Internal Revenue Service, 314 Plaza Building, 245 S. E. 1st Street, Miami, Florida
113 KARSHNER, ROY—Room 213, 3182 Peachtree Road, N. E., Atlanta, Georgia
797 KASOFF, LOUIS—161 Aragon Avenue, Coral Gables, Florida
856 KAST, MILTON B.—1101 Biscayne Building, Miami, Florida

R- 96 KATZ, ALBERT M.—9630 Olive Street Road, Olivette 24, Missouri
104 KEEN, WILLIAM E.—406-8 Harvey Building, West Palm Beach, Florida
118 KELLER, JAMES I., JR.—1701-1717 duPont Building, Miami, Florida
678 KEMP, ORVIS M.—518½ Fleming Street, Key West, Florida
706 KENNEDY, ROBERT LEON—Philips Professional Building, Winter Haven, Florida
645 KERFOOT, RONALD E.—2948 Calvin Blvd., Ft. Myers, Florida
540 KICKLITER, GEORGE K.—1644 First Avenue, North, St. Petersburg, Florida
1032 KICKLITER, JAMES H.—1644 - 1st Avenue North, St. Petersburg, Florida
503 KILGORE, FORREST AL, JR.—221 N. Ivanhoe Blvd., East, Orlando, Florida
976 KINARD, KENNETH R.—400 E. Hialeah Drive, Hialeah, Florida
R- 40 KINDELAN, JAMES W.—1201-14 duPont Building, Miami 32, Florida
857 KING, DONALD F.—3601 N. W. 54th Street, Miami, Florida
714 KENNEAR, CHARLES STEPHEN—700 Malaga Avenue, Coral Gables, Florida
878 KIRK, JAMES L.—P. O. Box 664, Moultrie, Georgia
628 KIRKTON, JOHN F.—18 S. E. Fourth Avenue, Delray Beach, Florida
R- 15 KLANDERMAN, GERALD E. — 1005 First Federal Building, St. Petersburg, Florida
677 KLEIN, M. SYLVESTER—201 Radio Center, Ft. Lauderdale, Florida
R-144 KLEIN, SIDNEY L.—c/o Spear, Sheldon, Safer & Company, 235 Lincoln Road, Miami Beach, Florida
799 KLINE, DAVID L.—400 Hialeah Drive, Hialeah, Florida
67 KLUTTZ, OREN E.—P. O. Box 4193, Jacksonville, Florida
R-121 KNAPP, LEROY THOMAS—Stovall Professional Building, Tampa, Florida
567 KNEAPLER, WILLIAM—1006 Ainsley Building, Miami, Florida
696 KNIGHT, JOHN G. F.—P. O. Box 16, Gainesville, Florida
775 KOHN, STEWART LAWRENCE — Suite 210, 311 Lincoln Road, Miami Beach, Florida
995 KOSSTRIN, IRA WENDER—747 West Avenue, Miami Beach, Florida
759 KREEGER, THOMAS BRADDOCK, JR.—c/o Ernst & Ernst, 700 Ingraham Building, 25 S. E. 2nd Avenue, Miami, Florida
R-140 KRUTMAN, ABRAHAM MORRIS — 1943 Hollywood Boulevard, Hollywood, Florida
858 KUBLIN, MRS. ROSE P.—9847 Professional Building, Perrine, Florida
738 KURTZ, HOWARD EDWARD—111 E. Robinson Avenue, Orlando, Florida
552 LADO, FRED FERNANDO — 7th Floor, Exchange National Bank Building, Tampa 2, Florida
334 LANDIS, LEO—1820 S. W. 3rd Avenue, Miami, Florida
320 LANEY, MARION G.—215 American Building, Orlando, Florida
544 LANG, JAMES T.—646 - 2nd Avenue South, St. Petersburg, Florida
1016 LANSING, CHARLES WILLIAM—327 E. Duval, Lake City, Florida
742 LARGUE, JAMES EDWARD—P. O. Box 62, Pensacola, Florida
198 LA SALLE, ATHOS L.—27 S. W. 7th Avenue, Miami, Florida
406 LASKY, MORTIMER—Equitable Building, Norfolk 10, Virginia
613 LAWLOR, HAROLD J.—2337 Atlantic Boulevard, Pompano Beach, Florida

680 LAWRENCE, ROBERT E.—1910 Congress Building, Miami, Florida
377 LEACH, G. BLAND—11-16 Stoer Building, Leesburg, Florida
956 LEADER, JERRY—1701 duPont Building, Miami, Florida
647 LEARNER, HOWARD—612 Ainsley Building, Miami, Florida
289 LEAVY, YALE M.—1750 S. W. 3rd Avenue, Miami, Florida
326 LEE, FRANK O., JR.—801 Florida Theatre Building, St. Petersburg 1, Florida
229 LEFCOURT, SIDNEY—1150 S. W. 1st Street, Miami 36, Florida
343 LEONARD, GEORGE B.—1150 S. W. 1st Street, Miami, Florida
126 LESTER, A. GILBERT—502 Philips Professional Building, Winter Haven, Florida
811 LEVINE, HENRY—1625 duPont Building, Miami, Florida
345 LEVINE, SAUL S.—123 N. W. 12th Avenue, Miami, Florida
1058 LEVINSON, LESLIE HAROLD—2376 S. W. 6th Street, Miami 35, Florida
624 LEVITCH, STANLEY B.—1150 S. W. 1st Street, Miami 36, Florida
R-120 LEVITT, BARNET—1401 S. W. 1st Street, Miami, Florida
936 LEWIS, CHARLES D.—725 S. Main Street, Jacksonville, Florida
786 LILLARD, URBAN L.—1200 N. E. 6th Street, Gainesville, Florida
165 LINDFORS, CHARLES H.—100 N. W. 3rd Avenue, Ft. Lauderdale, Florida
977 LINN, JAY HOWARD—c/o Sidney Wasserman & Co., 420 Lincoln Road, Miami Beach, Florida
987 LINVILLE, EMORY M.—648 Gerhardt Drive, Pensacola, Florida
R-106 LIST, JOEL—200 Lake Avenue, Lake Worth, Florida
R- 24 LITTLE, ROBERT M.—Suite 209, 518 Tampa Street Building, Tampa, Florida
570 LONG, MELVIN E.—967 W. Flagler Street, Miami, Florida
464 LOTTERMAN, LOUIS—844 Biscayne Boulevard, Miami, Florida
213 LOUCKS, JOHN E.—P. O. Box 244, Haines City, Florida
557 LUCAS, JACK WELDON—1800 Atlantic Boulevard, Jacksonville 7, Florida
859 LUND, ROY P.—408 Broward National Bank Building, Fort Lauderdale, Florida
R-141 LUNDGREN, RICHARD NELSON—410 E. Beach Boulevard, Hallandale, Florida
549 LUNDY, E. HOUSTON, JR.—213 S. Baylen Street, Pensacola, Florida
537 LYLE, ROBERT TERRY—2107 Grand Avenue, Kansas City, Missouri
378 LYNCH, THOMAS P.—150 S. E. 2nd Street, Miami, Florida
R-152 LYNCH, WILLIAM F. — 406 Harvey Building, West Palm Beach, Florida
R-221 MACTYE, WILLIAM H.—1405 First National Bank Building, Miami, Florida
1041 MADSEN, ARTHUR F.—100 E. Las Olas Boulevard, Fort Lauderdale, Florida
636 MAGEE, LEWIS E.—Suite 210, 122 W. Forsyth Street, Jacksonville 2, Florida
R- 29 MAHLER, ALEXANDER—1201 Congress Building, Miami, Florida
291 MAHLER, JOSEPH—1201 Congress Building, Miami 32, Florida
182 MAHONY, JOHN—1201 duPont Building, Miami 32, Florida
957 MALLAH, JOSEPH—303 Roper Building, Miami, Florida
R- 97 MALTZ, MORTON—605 Lincoln Road, Miami Beach, Florida
1060 MANN, CARL RAY—760 N. W. 197th Terrace, North Miami, Florida

879 MANNING, JOHN B.—1701 duPont Building, Miami, Florida
399 MANVILLE, FREDERICK G. H.—533 Seabreeze Boulevard, Daytona Beach, Florida
880 MARDER, BERNARD—1996 S. W. 1st Street, Miami, Florida
85 MARE, JOHN B.—362 Brent Building, Pensacola, Florida
482 MARKS, DAVID L.—305 Morgan Street, Tampa, Florida
727 MARSHALL, BYRD FARMER—Boca Raton Hotel & Club, Boca Raton, Florida
576 MARTIN, EDWARD T.—c/o Dan River Mills, Inc., Danville, Virginia
860 MARTIN, WILLIAM ROBERT—111 E. Robinson Avenue, Orlando, Florida
810 MARTINEZ, MARCUS J.—1804 Grand Central Avenue, Tampa 6, Florida
758 MASSARO, FREDERICK LUPO—2329 Green Street, Tampa 7, Florida
978 MASSEY, WILLIAM T.—1746 E. Adams Street, Jacksonville, Florida
958 MASTERS, AMBROSE B., JR.—Suite 1000, 118 W. Adams Street, Jacksonville, Florida
733 MATTHEWS, ASHBY LEO, JR.—307 First Federal Savings Building, Jacksonville, Florida
391 MATTHEWS, JOHN A.—620 Metropolitan Bank Building, Miami, Florida
771 MAULE, GRAYSON WARREN, 7400 N. W. 37th Avenue, Miami, Florida
248 MAURER, W. S.—405 First Federal Building, Ft. Lauderdale, Florida
601 MAXWELL, RAYMOND R.—910 N. E. 19th Avenue, Ft. Lauderdale, Florida
670 MAY, ALBERT L.—205 Riverview Boulevard, Daytona Beach, Florida
984 MAY, ROBERT DOUGLAS—205 Riverview Boulevard, Daytona Beach, Florida
569 MAYERS, EUGENE—1820 S. W. 3rd Avenue, Miami, Florida
896 MEEK, EMORY L.—1617 Atlantic Boulevard, Jacksonville 7, Florida
580 MEEK, JOHN HUNTER, JR.—1617 Atlantic Boulevard, Jacksonville, Florida
704 MEIGHEN, MICKEY REX — 7th Floor, Exchange National Bank Building, Tampa, Florida
56 MEIGHEN, REX—7th Floor, Exchange National Bank Building, Tampa 2, Florida
526 MERMELL, MAC—1900 S. W. 3rd Avenue, Miami 36, Florida
913 MESH, HOWARD ALAN—6808 Red Top Road, Takoma Park, Maryland
898 MESH, STANLEY D.—7955 S. W. 17th Terrace, Miami 55, Florida
277 MEYER, HARRY H.—506 Sunset Road, Coral Gables, Florida
1005 MEYER, HENRY W.—6110 S. W. 79th Street, South Miami, Florida
959 MEYER, WILLIAM J.—P. O. Box 3667, Orlando, Florida
365 MILAM, RALPH L.—1920 Hendricks Avenue, Jacksonville 7, Florida
585 MILES, FRANK J.—200 N. E. 1st Street, Gainesville, Florida
561 MILLER, CHARLES S., JR.—308 Tampa Street Building, Tampa, Florida
292 MILLER, DAVID W.—Whitehair Building, DeLand, Florida
1044 MILLER, GILBERT—4111 N. Miami Avenue, Miami, Florida
694 MILLER, HOWARD NATHAN—3361 S. W. 3rd Avenue, Miami, Florida
1043 MILLER, MARTIN A.—1207 Ainsley Building, Miami, Florida

342 MILLER, ROLLIN E.—220 Miracle Mile, Coral Gables, Florida
84 MILLIGAN, CLAUDE K. — 1308 Barnett National Bank Building, Jacksonville, Florida
268 MILLIGAN, GEORGE L. — 1308 Barnett National Bank Building, Jacksonville, Florida
721 MINNICH, HAROLD L.—213 S. Baylen Street, Pensacola, Florida
639 MITCHELL, FRITZ K. — 1308 Barnett National Bank Building, Jacksonville, Florida
689 MIXNER, ALBERT J.—P. O. Box 1647, Orlando, Florida
252 MIZRAHI, JOSEPH M.—119 W. Adams Street, Jacksonville, Florida
R-130 MOON, JACK RALPH—Morgan, Altemus & Barrs, 25 West Flagler Street, Miami, Florida
752 MOORE, JAMES FRANCIS—1418 N. W. 17th Street, Gainesville, Florida
R-176 MORGAN, GEORGE E.—6435 Second Avenue, South, St. Petersburg 7, Florida
263 MORGAN, ROBERT M.—1620 duPont Building, Miami 32, Florida
833 MORRIS, BYRON—921 Florida Title Building, Jacksonville, Florida
215 MORRIS, CLARENCE C.—216 Catalonia Avenue, Coral Gables 34, Florida
528 MORROW, SYLVESTER J.—602 Seybold Building, Miami, Florida
473 MOSHIER, WILLIAM F.—801 Florida Theatre Building, St. Petersburg, Florida
469 MOSS, GEORGE L.—Department of Accounting, School of Business Administration, University of Miami, Coral Gables 46, Florida
R- 68 MOSS, JOSEPH THADDEUS—P. O. Box 386, Naples, Florida
R- 59 MULLANEY, JAMES—602 Florida Theatre Building, Jacksonville, Florida
986 MULLIKIN, HARRY A., JR.—2008 E. Indian Head Drive, Tallahassee, Florida
1018 MYRABO, ORVILLE RAYMOND—419 Magnolia Avenue, Orlando, Florida
1017 MacINNES, DONALD A.—1201 duPont Building, Miami, Florida
433 MacWILLIAMS, ROBERT E.—1821 San Marco Boulevard, Jacksonville, Florida
809 McABEE, WILLIAM W.—719 W. Garden Street, Pensacola, Florida
449 McALPIN, IRA M., JR.—207½ Orange Avenue, Fort Pierce, Florida
924 McCALEB, JESSE LAURENCE—801 Florida Theatre Building, St. Petersburg, Florida
388 McCANDLISS, RALPH W.—744 Ingraham Building, Miami, Florida
R-249 McCLAIN, A. H.—1532 duPont Building, Miami, Florida
574 McCLASKEY, ROBERT M.—422 N. W. 27th Avenue, Miami, Florida
1037 McCLURE, ROBERT EDWIN—P. O. Box 614, Riverside Station, Miami, Florida
414 McCRILLUS, ROBERT M. — 1219 S. Hibiscus Circle, Clearwater, Florida
841 McDONALD, WILLIAM H., JR.—29 Marion Block Building, Ocala, Florida
605 McELYEA, STEWART D., JR.—40 S. Main Street (Room 205), Dayton, Ohio
614 McGHIN, ANDREW J., JR.—City Building, St. Augustine, Florida
R- 60 McGLONE, FRANK IRA—314 Grand Opera House Building, Terre Haute, Indiana
589 McGUIGAN, HAROLD C.—38 Coburg Street, Buffalo 23, New York

1059 McKELVEY, THOMAS BRUCE—646 - 2nd Avenue South, St. Petersburg, Florida
445 McLAIN, LEE W.—Newburn Building, 40 S. Pineapple Avenue, Sarasota, Florida
686 McLEAN, THOMAS EDWIN—Suite 21, Florida National Bank Building, St. Petersburg, Florida
751 McLEOD, GLENN—2443 Buttonwood Drive, Jacksonville, Florida
1003 McMATH, ERNEST LAMAR—2510 Cesery Boulevard, Jacksonville, Florida
619 McNAB, MAHON TERRY—3117 Kensington Circle, Tampa, Florida
664 McNAMARA, JOHN D.—705 Langford Building, Miami, Florida
R- 41 NETSCHER, EDWARD G.—203 Franklin Street, Tampa, Florida
814 NETTLES, WILLIAM MACK—1936 West Indian Head Drive, Tallahassee, Florida
960 NEUWAHL, MALCOLM—1938 Hollywood Boulevard, Hollywood, Florida
442 NEWKIRK, HOWARD D.—2046 W. Amelia Street, Orlando, Florida
937 NEWMAN, NATHAN—350 Lincoln Road, Miami Beach, Florida
961 NIETO, ALBERT—2708 Royal Court, Tampa, Florida
R- 38 NIXON, FRANCIS C.—Suite 310, Seminole Building, Jacksonville 2, Florida
322 NUNEZ, GEORGE T.—155 E. Summerlin Street, Bartow, Florida
443 ODOM, DRAKEN B.—People's Hardware Building, Lake City, Florida
962 OGILBY, JOHN JOSEPH—1117 Mallorca Drive, Bradenton, Florida
626 OLIN, BERNARD—420 Lincoln Road, Miami Beach, Florida
R-207 OLSHEN, J. W.—420 Lincoln Road, Miami Beach, Florida
1019 O'NEAL, SOLON F., JR.—P. O. Box 2312, Tampa, Florida
1035 OOSTERHOUDT, ALLEN C.—1007 Barnett National Bank Building, Jacksonville 2, Florida
196 OOSTERHOUDT, O. J.—1008 Barnett National Bank Building, Jacksonville 2, Florida
726 ORR, LOWELL LANE—11805 Biscayne Boulevard, Miami, Florida
1031 OSBORNE, ROBERT WAY—2132 W. Elm Street, Tampa, Florida
560 OSBURN, JOSEPH KARL—210 E. Colonial Drive, Orlando, Florida
459 OTCHIN, JOSEPH L.—145 Almeria Avenue, Coral Gables, Florida
750 PALKO, BERNARD EDWARD—1824 Prudential Building, Jacksonville 7, Florida
R- 34 PARKER, CHARLES PALMER—608 Chamber of Commerce Building, 141 N. E. 3rd Avenue, Miami 32, Florida
R- 33 PARKER, ROBERT—1532 duPont Building, Miami, Florida
472 PARKER, WILLIAM DAVIS—701 Palmer Bank Building, Sarasota, Florida
938 PARRY, ARTHUR EDWARD — 4301 N. W. 7th Avenue, Miami, Florida
861 PASCAL, SIDNEY SAM.—1002 Congress Building, Miami, Florida
862 PATRICK, DANIEL L., JR.—4607 Nelmar Place, Jacksonville, Florida
273 PATRICK, RAYMOND V.—501 Jackson Street, Tampa, Florida.
1061 PATTERSON, GEORGE L., SR.—1520 Robinson Road, St. Petersburg, Florida
534 PATTON, WILLIAM M.—200 N. E. 1st Street, Gainesville, Florida
881 PAUL, PHILIP—907 Biscayne Building, Miami 32, Florida
863 PEARLMAN, MARVIN—1018 Langford Building, Miami, Florida

458 PEEPLES, JAMES STEWART—Suite 3, 326 N. Main Street, Orlando, Florida
R-149 PELTON, DEAN F.—P. O. Box 1214, Coral Gables, Florida
360 PENNEY, HARRY E.—5944 Sunset Drive, South Miami, Florida
18 PENTLAND, ROBERT, JR.—1701-1717 duPont Building, Miami, Florida
748 PEPPER, LEONARD—Pepper Building, P. O. Box 68, Tallahassee, Florida
687 PEREZ, FRANK—514 Franklin Street, Tampa, Florida
231 PEREZ, WALDO F.—77 S. W. 27th Road, Miami, Florida
872 PERLESS, ROBERT NORMAN—924 Lincoln Road, Miami Beach, Florida
331 PERWIN, RICHARD I.—975 - 41st Street, Miami Beach, Florida
328 PETERSON, CLARENCE A.—338 N. Main Street, Orlando, Florida
1063 PFEIFER, ARTHUR J., JR.—1750 S. W. 71st Court, Miami, Florida
R- 47 PFLUG, JOSEPH LYNN—432 Chase Avenue, P. O. Box 813, Winter Park, Florida
129 PHILLIPS, JOSEPH E.—100 E. Las Olas Boulevard, Fort Lauderdale, Florida
963 PIERCE, JOHN E., JR.—330 Bostwick Avenue, Daytona Beach, Florida
777 PLAGER, RICHARD HUGH—429 Plaza Building, Miami, Florida
882 PLOTKIN, LAWRENCE—Suite 217, One Lincoln Road Building, Miami Beach, Florida
R- 66 PLUMMER, WENDELL H.—404 E. Platt Street, Tampa, Florida
676 POLIN, MILTON—940 Lincoln Road, Miami Beach, Florida
767 POLLAK, MELVIN—1200 S. W. 1st Street, Miami, Florida
461 POMERANTZ, LEWIS—1401 S. W. 1st Street, Miami, Florida
532 POPE, HAROLD C.—111 Harrison Avenue, Panama City, Florida
R-259 POST, JOSEPH A.—1820 S. W. 3rd Avenue, Miami 36, Florida
R-138 POSTON, GLEN H.—Fein & Hiepe, 717 Times Bldg., St. Petersburg, Florida
20 POTTER, CHARLES C.—338 N. Main Street, Orlando, Florida
481 POTTER, CHARLES M.—338 N. Main Street, Orlando, Florida
800 POWELL, WILLIAM J.—P. O. Box 699, Balboa, Canal Zone.
256 POWERS, EARL P.—200 N. E. 1st Street, Gainesville, Florida
692 POWERS, WILLIAM F.—934 Central Avenue, St. Petersburg, Florida
864 PRATT, RICHARD WYATT—c/o Valdes and Johnson, 1224 Manatee Ave., W., Bradenton, Florida
1020 PRESS, JOSEPH BAILEY—425 Plaza Building, Miami, Florida
840 PRESSER, EDWIN—2935 Post Street, Jacksonville, Florida
1026 PRIDA, LUCIANO—236 N. Dale Mabry Highway, Tampa 9, Florida
718 PRIDE, ENOS PAUL, JR.—Stock Island, Key West, Florida
435 PRINCE, JAMES H.—2785 Ashford Road, Atlanta 19, Georgia
787 PRINS, RALPH K.—7140 N. W. 7th Avenue, Miami, Florida
1040 PROCTOR, JAMES GIFFEN—365 W. 14th Street, Hialeah, Florida
44 PROSSER, DAVID S.—208 S. Tennessee Avenue, Lakeland, Florida
125 PURVIS, HUGH F.—1701-1717 duPont Building, Miami, Florida
193 PURVIS, ROY L.—200 N. E. 1st Street, Gainesville, Florida
607 QUENTIN, LAWRENCE D.—205 Datura Street, West Palm Beach, Florida
114 QUINN, JIM—420 First National Bank Building, Tampa, Florida

112 RABE, ALBERT A.—512 Florida National Bank Building, St. Petersburg, Florida
R-119 RABEN, MURRAY—c/o J. A. Post, CPA, 10 N. E. 3rd Avenue, Miami, Florida
R- 85 RACHLIN, NORMAN S.—145 Curtiss Parkway, Miami Springs, Florida
520 RADLER, SAUL—P. O. Box 99, North Miami, Florida
985 RAGANS, ROBERT H., JR.—7th Floor, William-Oliver Building, Atlanta 3, Georgia
708 RAINES, ROBERT HUGH—1173 N. E. Cleveland Street, Clearwater, Florida
998 RAINS, EUGENE O.—P. O. Box 3062, Tampa 9, Florida
587 RALSTON, ROBERT E.—10th Floor, Schultz Building, Jacksonville, Florida
392 RAMSEY, ERNEST A.—411 Fleming Street, Key West, Florida
964 RAPPORT, MILTON H.—1510-11 Congress Building, Miami, Florida
705 RASH, WINN P.—7706 Nebraska Avenue, Tampa 4, Florida
466 RAWLS, BERNARD DUPREE—1430 duPont Building, Miami, Florida
665 RAYMOND, HERMAN C.—219 Roper Building, Miami 32, Florida
743 REA, GRADY W., JR. — 3142 - 34th Street North, St. Petersburg, Florida
R- 22 READY, SAMUEL L.—1201-14 duPont Building, Miami 32, Florida
R-222 REAMY, ROBERT L.—1825 Barnett National Bank Building, Jacksonville 2, Florida
764 REEVES, JOHN DEAN—25 W. Flagler Street, Miami, Florida
405 RESNEK, ABRAHAM—1820 S. W. 3rd Avenue, Miami, Florida
455 RHODES, WILLIAM B.—S. E. 1st Street and Avenue C, Belle Glade, Florida
R- 56 RIBBLER, WILLIAM—605 Lincoln Road, Miami Beach, Florida
51 RICHEY, MISS MARY LUELLA—Accounting Department, Florida State University, Tallahassee, Florida
250 RIEDERS, ROBERT M.—621 Florida Title Building, Jacksonville 2, Florida
485 RIFE, JOHN W.—200 Hall Building, 150 S. E. 2nd Avenue, Miami, Florida
735 RIHERD, THOMAS S.—3806 Obispo Street, Tampa, Florida
305 RING, JOHN R.—1201-14 duPont Building, Miami 32, Florida
R-131 RINGEL, WILLIAM REED—910 N. E. 19th Avenue, Fort Lauderdale, Florida
801 RIPLEY, CLARENCE B.—P. O. Box 346, Ft. Pierce, Florida
440 RIVERS, JOSEPH FREDERICK, II—1308 Barnett National Bank Building, Jacksonville, Florida
195 ROBERTS, CHARLES S.—602 Seybold Building, Miami, Florida
108 ROBERTSON, J. L.—132½ Volusia Avenue, Daytona Beach, Florida
632 ROBINSON, CAPT. WILLIS C., JR.—P. O. Box 587, Shalimar, Florida
491 ROCHE, QUENTIN C.—Mete-Mower Division, Detroit Harvester, Richmond, Indiana
R-114 ROCHKIND, OSCAR—513 Ainsley Building, Miami, Florida
412 RODGERS, FREDERICK T.—514 Franklin St., Tampa, Florida
518 RODMAN, MAX H.—245 Shoreland Building, c/o Weber, Thompson and Lefcourt, Miami 3, Florida
49 ROEHSNER, GEORGE H.—Flagler Building, 416 Tampa Street, Tampa, Florida
778 ROGERS, WALTER REGINALD—c/o Morgan, Altemus and Barrs, Industrial National Bank Building, Miami, Florida

659 ROSEN, JERALD I.—Pan American Bank Building, 150 S. E. 3rd Avenue, Miami, Florida
883 ROSENBAUM, IRVING — c/o J. A. Post, 1820 S. W. 3rd Avenue, Miami, Florida
R- 37 ROSENBERG, NATHAN—2329 Coral Way, Miami 45, Florida
823 ROSENTHAL, HERSCHEL—801 duPont Building, Miami, Florida
407 ROTH, EDWARD S.—712 Ainsley Building, Miami, Florida
355 ROTH, LOUIS R.—712 Ainsley Building, Miami, Florida
1029 RUBEN, MARSHALL—3508 Ponce de Leon Boulevard, Coral Gables, Florida
323 RUSSELL, MAJOR CARLOS L.—Budget Division, OCA, Room 3 B675, The Pentagon, Washington, D. C.
416 RUSSELL, KENNETH G.—2077 Siesta Drive, South Gate, Sarasota, Florida
884 RUST, IRWIN C.—303 Roper Building, Miami, Florida
643 RYALS, LESTER JAMES—2702 Azeele Street, Tampa, Florida
297 RYAN, MRS. ELEANOR M.—2745 Ponce de Leon Boulevard, Coral Gables, Florida
255 RYAN, JOHN F.—P. O. Box 1231, Jacksonville, Florida
411 RYAN, WILLIAM B.—Independent Life Building, Jacksonville, Florida
436 SACK, ELY J.—713 Florida Title Building, Jacksonville, Florida
832 SACLARIDES, C. P.—1186 N. E. Cleveland Street, Clearwater, Florida
719 SADOFF, MILTON—953 S. W. 1st Street, Miami 36, Florida
655 SAFER, PAUL J.—235 Lincoln Road, Suite 211, Miami Beach, Florida
119 ST. JOHN, NEWTON D.—411 Florida Title Building, Jacksonville, Florida
744 SALATHE, FRANK PAUL—217 W. Garden Street, Pensacola, Florida
541 SALB, CHESTER E.—1405 First National Bank Building, Miami, Florida
516 SALTER, ABRAHAM J. — 1943 Hollywood Boulevard, Hollywood, Florida
278 SALTMARSH, THOMAS W. — 217 W. Garden Street, Pensacola, Florida
668 SALZER, ERWIN STANTON—701 Times Building, St. Petersburg, Florida
R- 50 SAMMONS, CLEM H., JR.—150 S. E. 2nd Street, Miami 32, Florida
715 SAMUELS, MARTIN—P. O. Box 457, N. W. Branch, Miami, Florida
R- 88 SARAVAY, JACOB—25 W. Flagler Street, Miami, Florida
279 SATHRE, FLOYD MAURICE—1953 - 71st Street, Miami Beach 41, Florida
1028 SCARBOROUGH, CAREY ROBERTS—One Hour Valet, Inc., 1840 W. Flagler Street, Miami, Florida
579 SCARBOROUGH, OVID P., JR.—314 W. Monroe Street, Jacksonville, Florida
490 SCHAFER, ABRAHAM—Suite 216, 940 Lincoln Road, Miami Beach, Florida
897 SCHANFALD, SELWYN—1820 S. W. 3rd Avenue, Miami, Florida
979 SCHECHTER, JOSEPH M. JERRY—c/o Harry L. Davis, 704 Biscayne Building, Miami, Florida
667 SCHELL, J. POWELL—Smoak, Davis & Nixon, 307 Gordon Building, Brunswick, Georgia
949 SCHEMER, GERALD EUGENE — 409 Metcalf Building, Orlando, Florida
R-132 SCHILD, BERTRAM—1720 S. W. 82nd Avenue, Miami, Florida

565 SCHINE, JEROME A.—514 Franklin Street, Tampa 1, Florida
R-109 SCHNEIDER, MILTON—7820 Mendello Street, Coral Gables, Florida
990 SCHOEDINGER, V. F.—1532 duPont Building, Miami, Florida
R- 84 SCHOTT, ELWIN L. — Hollywood Federal Building, Hollywood, Florida
400 SCHROERS, PAUL F.—1205 Wallingford Place, West Palm Beach, Florida
R-133 SCHUELE, PHILIP J.—1825 Barnett National Bank Building, Jacksonville 2, Florida
26 SCHUYLER, W. L.—1240 Ingraham Building, Miami, Florida
R-206 SCHWARTZ, DAVID M.—210 S. Franklin Street, Tampa, Florida
224 SCHWARTZ, GEORGE—4111 N. Miami Avenue, Miami 37, Florida
672 SCHWARTZ, GILBERT BRUCE—953 S. W. 1st Street, Miami 36, Florida
1021 SCHWARTZ, RICHARD JEROME — 416 Tampa Street, Tampa, Florida
1042 SCOTT, JAMES HENRY—1201 duPont Building, Miami, Florida
749 SCOTT, NED HOBSON—P. O. Box 16, Gainesville, Florida
784 SEGAL, IRA H.—1491 N. W. 20th Street, Miami, Florida
87 SELDEN, CHARLES B.—523 duPont Building, Miami 32, Florida
914 SELDINE, WILLIAM M.—c/o Philip W. Dilner, CPA, 414 Pan American Bank Building, Miami, Florida
819 SELIK, MRS. YOLANDE L. — 1016 Biarritz Drive, Miami Beach, Florida
R-122 SEMMEL, CHARLES H.—1938 Harrison Street, Hollywood, Florida
965 SENNING, MRS. MAUDE—P. O. Box 506, Marathon, Florida
139 SENSENEY, CHARLES G.—6012 - 8th Avenue, N., St. Petersburg, Florida
264 SEVERY, EVERETT W.—4301 N. W. 7th Avenue, Miami 37, Florida
760 SHARFF, DAVID D.—124 Minorca Avenue, Coral Gables, Florida
380 SHARMAN, VICTOR J.—1405 First National Bank Building, Miami, Florida
625 SHATTO, JAMES B.—1180 N. W. 73rd Street, Miami, Florida
1022 SHAW, RAY M.—1669 S. W. 17th Street, Miami 45, Florida
448 SHEALY, ARTHUR L., JR. — 802 Barnett National Bank Building, Jacksonville, Florida
107 SHELDON, E. RUSSELL—701 Times Building, St. Petersburg, Florida
333 SHELDON, FRED MICHAEL—235 Lincoln Road, Miami Beach, Florida
700 SHELTON, JOHN CONRAD—700 43rd Street, S., St. Petersburg, Florida
438 SHELTON, JOHN WINSTON—10th Floor, Schultz Building, Jacksonville 2, Florida
634 SHELTON, WOODROW W.—310 Seminole Building, Jacksonville, Florida
915 SHENKMAN, BERNARD—123 N. W. 12th Avenue, Miami, Florida
98 SHEPARD, LEE C.—1005 First Federal Building, St. Petersburg, Florida
246 SHEPARD, LEE C., JR.—309 Citizens Building, West Palm Beach, Florida
381 SHEPPARD, HENRY W.—421 N. Bay Street, Eustis, Florida
690 SHEPPARD, WILSON G.—421 N. Bay Street, Eustis, Florida
1046 SHIELL, ROBERT GRANVILLE—P.O. Box 55, Pensacola, Florida
568 SHILLINGTON, HUGH B.—550 Brickell Avenue, Miami, Florida

426 SHINGLER, FRANKLIN S.—624 Hernando Street, Buena Vista, Georgia
1034 SHORSTEIN, JACK F.—1216 S. W. 3rd Avenue, Gainesville, Florida
R-123 SHOVERS, ELMER—7950 N. E. Bayshore Court, Miami, Florida
966 SHRIBER, DAVID — 506 Professional Building, Fort Lauderdale, Florida
509 SIDEN, NATHAN—5890 S. W. 100th Street, Miami 56, Florida
211 SIGAL, MYER O.—167 Riverside Drive, Macon, Georgia
967 SIGMAN, ALAN—1701 duPont Building, Miami, Florida
R- 54 SILETT, HARRY—214 Royal Palm Way, Palm Beach, Florida
638 SILVER, JACK—1113 Florida Title Building, Jacksonville 2, Florida
805 SILVERMAN, MARK R.—414 Pierce Street, Tampa, Florida
315 SIMKOWITZ, ISIDORE B.—420 Lincoln Road, Miami Beach, Florida
423 SIMMON, JOHN H.—1707 West Casa Street, Tampa 6, Florida
723 SIMON, GEORGE MORRIS—1150 S. W. 1st Street, Miami 36, Florida
709 SIMON, HAROLD E.—520 N. W. 195th Terrace, Miami, Florida
272 SINGER, ARTHUR—311 Lincoln Road, Miami Beach, Florida
508 SINGER, SEYMOUR D.—420 Lincoln Road, Miami Beach, Florida
945 SKELTON, BENSON L., JR.—P. O. Box 2312, Tampa 1, Florida
470 SLAYTON, GEORGE H.—1900 Jetton Avenue, Tampa 6, Florida
R-223 SMETHURST, B. M.—1532 duPont Building, Miami, Florida
R- 55 SMILES, LOUIS—c/o Harry Blumin & Co., 407 Lincoln Road, Miami Beach, Florida
669 SMITH, HAROLD W.—1734 Mayview Road, Jacksonville, Florida
330 SMITH, J. PAUL—P. O. Box 789, Tampa, Florida
R- 63 SMITH, PAUL S.—1241 Ingraham Building, Miami 32, Florida
698 SMITH, PLATT T.—122 W. Forsyth Street, Jacksonville, Florida
417 SMITH, R. BOB—308 Tampa Street, Room 246, Tampa, Florida
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1027 SMITH, ROBERT CHARLES—1173 N. E. Cleveland Street, Clearwater, Florida
505 SMITH, WILLIAM MARSHALL, JR.—Box 1188, Cocoa, Florida
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1023 SNELLING, GEORGE A.—310 Seminole Building, Forsyth Street, Jacksonville, Florida
R-116 SORBER, CHARLES W.—602 Seybold Building, Miami 32, Florida
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551 SPANN, JULIUS H.—217 W. Garden Street, Pensacola, Florida
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673 STEIN, MAX GEORGE—1302 Congress Building, Miami, Florida
703 STEINLEN, JOHN J.—514 Franklin St., Tampa, Florida
R- 77 STERN, ARNOLD J.—1002 Congress Building, Miami, Florida

R- 49 STERNSHEIN, LEWIS—303 Eleven Fifty Building, 1150 S. W. 1st St., Miami, Florida
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POMERANTZ & LEVITT—1401 S. W. 1st Street, Miami, Florida
Lewis Pomerantz, C.P.A.; Barnet Levitt, C.P.A.

POTTER, BOWER & COMPANY—338 North Main St., P. O. Box 3426, Orlando, Fla.
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PURVIS, GRAY & POWERS—200 N. E. 1st Street, Gainesville, Florida
R. L. Purvis, C.P.A.; E. P. Powers, C.P.A.; H. W. Gray, C.P.A.; W. M. Patton, C.P.A.; F. M. Miles, C.P.A.; John G. F. Knight, C.P.A.; Ned H. Scott, C.P.A.

QUENTIN & BLAKE—205 Datura Street, West Palm Beach, Florida
Lawrence D. Quentin, C.P.A.; Cecil R. Blake, C.P.A.

RESNEK & LANDIS—1820 S. W. 3rd Ave., Miami, Fla.
Abraham Resnek, C.P.A.; Leo Landis, C.P.A.

RIEDERS, FINK & COMPANY—Florida Title Building, Jacksonville, Florida; Robertson Building, Ocala, Florida
Robert M. Rieders, C.P.A.; Malvern B. Fink, C.P.A.; Bertram H. Kaplan, C.P.A.; Leslie C. Turner, C.P.A.

RING, MAHONY & ARNER—1201-16 duPont Building, Miami 32, Florida; Barnett National Bank Building, Jacksonville, Florida; 311 Broward National Bank Building, Fort Lauderdale, Florida
John Mahony, C.P.A.; W. W. Arner, C.P.A.; John R. Ring, C.P.A.; A. I. Hemmings, C.P.A.; J. W. Kindelan, C.P.A.; Basil M. Stewart, Jr., C.P.A.; S. L. Ready, C.P.A.; William Burke, C.P.A.; Arthur L. Shealy, Jr., C.P.A.

ROBERTS & MORROW—602 Seybold Building, Miami, Florida
Charles S. Roberts, C.P.A.; Sylvester J. Morrow, C.P.A.; Charles W. Sorber, C.P.A.

ROSENTHAL AND GRODEN—801 duPont Building, Miami, Florida
Herschel Rosenthal, C.P.A.; Alfred Groden, C.P.A.

ROTH & GOTTLIEB—712 Ainsley Bldg., Miami 32, Fla.
Edward S. Roth, C.P.A.; Irving J. Gottlieb, C.P.A.

SACLARIDES & YARBROUGH—1186 N. E. Cleveland Street, Clearwater, Florida
C. P. Saclarides, C.P.A.; Orin S. Yarbrough, C.P.A.

SADOFF AND SCHWARTZ—953 S. W. 1st Street, Miami 36, Florida
Milton Sadoff, C.P.A.; Gilbert B. Schwartz, C.P.A.

SALTMARSH, CLEAVELAND & GUND—217 West Garden Street, Pensacola, Florida
Thomas W. Saltmarsh, C.P.A.; Harold H. Cleaveland, C.P.A.; Charles F. Gund, C.P.A.; Julius H. Spann, C.P.A.; Harold C. Gordon, C.P.A.; Frank P. Salathe, C.P.A.; Don F. Willis, C.P.A.

SEVERY & PARRY—4301 N. W. 7th Avenue, Miami, Florida
Everett W. Severy, C.P.A.; Arthur E. Parry, C.P.A.

SHELDON, CURRY, CANNING & WELLS—701 Times Building, St. Petersburg, Florida
E. R. Sheldon, C.P.A.; George B. Curry, Jr., C.P.A.; Harold E. Wells, C.P.A.; Wilbert R. Canning, C.P.A.; E. Stan Salzer, C.P.A.

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SHILLINGTON & FAY—550 Brickell Avenue, Miami, Florida
Hugh B. Shillington, C.P.A.; Gilbert J. Fay, C.P.A.

SMITH & BRALEY—308 Tampa Street, Tampa, Florida
R. Bob Smith, C.P.A.; William J. Braley, C.P.A.

SMITH, RYAN & CARLISLE—Independent Life Bldg., Jacksonville, Fla.
Ralph Y. Smith, C.P.A.; William B. Ryan, C.P.A.; Robert T. Carlisle, C.P.A.

SMOAK, DAVIS & NIXON—310 Seminole Building, Jacksonville 2, Florida
Paul R. Smoak, C.P.A.; Jewell A. Davis, C.P.A.; Francis C. Nixon, C.P.A.; Thomas C. Wright, C.P.A.; Woodrow W. Shelton, C.P.A.; Walter L. Woolfe, C.P.A.

SPEAR, SHELDON, SAFER & COMPANY—235 Lincoln Road, Miami Beach, Florida
Fred M. Sheldon, C.P.A.; Simeon D. Spear, C.P.A.; Paul J. Safer, C.P.A.

SPERRY & SPERRY—P. O. Box 942, 203 South 7th Street, Dade City, Florida
Joseph A. Sperry, C.P.A.; J. Austin Sperry, C.P.A.

STONEROCK & TRUMBO—Post Office Box 1908, 811 Magnolia Ave., Orlando, Florida
Robert F. Stonerock, C.P.A.; Silas B. Trumbo, C.P.A.

DAVID STUZIN & COMPANY—Citizens Federal Savings Building, 400 Hialeah Drive, Hialeah, Florida
David Stuzin, C.P.A.; Charles Hertzoff, C.P.A.; David L. Kline, C.P.A.

EDWARD B. TAIT & COMPANY—8017 N. E. 2nd Ave., Miami, Fla.
Edward B. Tait, C.P.A.; Nelson L. Whyte, C.P.A.

BETH M. THOMPSON & COMPANY—919 South Miami Ave., Miami, Fla.
Beth M. Thompson, C.P.A.; Gordon C. Gustafson, C.P.A.

TURNBURKE, BROCK & RAINES—1173 N. E. Cleveland St., Clearwater, Fla.
Harry M. Turnburke, C.P.A.; Charles A. Brock, C.P.A.; Robert H. Raines, C.P.A.

TYLER AND RIFE—200 Hall Building, 150 S. E. 2nd Street, Miami, Florida
W. J. Tyler, C.P.A.; John W. Rife, C.P.A.

TYSON & MEEK—1617 Atlantic Boulevard, Jacksonville, Florida
H. Lynton Tyson, C.P.A.; J. Hunter Meek, Jr., C.P.A.; Emory L. Meek, C.P.A.

VALDES & PRATT—1224 Manatee Avenue West, Bradenton, Florida
James F. Valdes, C.P.A.; Richard W. Pratt, C.P.A.

VINEYARD & COMPANY—203 Coker Building, Winter Haven, Florida
Vernon F. Vineyard, C.P.A.; George H. Williams, Jr., C.P.A.

WALLACH & CASSELHOFF—407 Lincoln Road, Miami Beach, Florida
H. Wallach, Jr., C.P.A.; Jesse Casselhoff, C.P.A.

SIDNEY WASSERMAN AND COMPANY—420 Lincoln Rd., Miami Beach, Fla.
Sidney Wasserman, C.P.A.; Bernard Olin, C.P.A.

WEBER, THOMPSON & LEFCOURT—1150 S. W. 1st Street, Miami 36, Florida
Otto F. Weber, C.P.A.; Edgar B. Thompson, C.P.A.; Sidney Lefcourt, C.P.A.; Stanley B. Levitch, C.P.A.; R. Warren Davis, C.P.A.; George M. Simon, C.P.A.; Ralph M. Weisbard, C.P.A.

WEISGLASS AND MARDER—1996 S. W. 1st Street, Miami 35, Florida
Jack Weisglass, C.P.A.; Bernard Marder, C.P.A.

WELLS, LANEY, EHRLICH & BAER—215 American Building, Orlando, Fla.
William J. Meyer, C.P.A.; H. Irvin Wells, C.P.A.; Marion G. Laney, C.P.A.; Alvin A. Ehrlich, C.P.A.; George J. Baer, C.P.A.

WHITE & DAVIES—121 Harrison Street, Cocoa, Florida
Robert N. White, C.P.A.; Daniel R. Davies, C.P.A.

WICKS, THOMPSON & BROWNYARD—501 Magnolia Ave., Orlando, Florida
Beth M. Thompson, C.P.A.; Charles F. Wicks, C.P.A.; George A. Brownyard, C.P.A.

WIENER & STERN—1002 Congress Building, Miami 32, Florida
A. B. Wiener, C.P.A.; Arnold J. Stern, C.P.A.; Marvin I. Wiener, C.P.A.

WILLIAMS AND CRIPPEN—Citizens Bank Building, Gainesville, Florida
Willard E. Williams, C.P.A.; Albert Crippen, C.P.A.

WILLIAMS & KAISER—806 Metropolitan Bank Building, 117 N. E. 1st Avenue, Miami, Florida
Elmo H. Williams, C.P.A.

WITTENSTEIN, HARTMAN & COMPANY—409 Metcalf Building, Orlando, Florida
Joseph Wittenstein, C.P.A.; Robert Geller, C.P.A.; George D. Clanton, Jr., C.P.A.

Alphabetical List of
PUBLIC ACCOUNTANTS

Authorized to Practice
Their Profession in the State of Florida
For the Year 1958

P.A. Certificate Number	
359	ANDREWS, JOHN—P. O. Box 3291, Tampa, Fla.
362	BARNES, M. H.—702 Citizens & Southern National Bank Bld., Atlanta, Georgia
108	BELL, WILLIAM H.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Florida
7	BOYLE, JOHN C.—517-19 Edgmont Avenue, Chester, Penn.
353	CLARKE, I. LLOYD—P. O. Box 520, 210 City Bldg., St. Augustine, Fla.
122	DAWSON, HOLLIS B.—313 Datura St., West Palm Beach, Florida
234	DEVLIN, PHILIP—P. O. Box 83, 220 North 7th Street, Palatka, Florida
19	DISMORE, GEORGE B.—1350 E. Adams Street, Jacksonville, Florida
235	DUNCAN, E. ALEXANDER—131 E. Bay St., Jacksonville, Florida
341	DUNN, MOREY—714 Florida Avenue, West Palm Beach, Florida
473	FIELD, WILLIAM H.—P. O. Box 287, Miami Springs, Florida
128	FLUNO, ARTHUR S.—781 Antionette Avenue, Winter Park, Florida
131	FOYE, ARTHUR B.—1825 Barnett National Bank Building, Jacksonville 2, Florida
133	GANE, O. A.—315 Fern Street, West Palm Beach, Florida
244	GENTRY, WILLIAM O.—P. O. Box 2504, Sarasota, Florida
466	GIVEN, A. F.—319 N. E. 2nd Avenue, Miami, Florida
380	GLUNTS, JAMES D.—31 Milk St., Boston, Mass.
249	HACKNEY, JAMES H.—4244 Vacation Lane, Arlington 7, Va.
34	HENSON, MISS M. GLENN—310 Professional Bldg., Bradenton, Fla.
143	HORWATH, ERNEST B.—Horwath & Horwath, 1225 duPont Bldg., Miami, Fla.
147	HORWATH, JOHN N.—Horwath & Horwath, 212 Marine Bank and Trust Co., Building, Tampa, Florida
356	JONES, EDWIN P.—1115 E. Colonial Dr., Orlando, Florida
276	MARTZ, ROLLIE C.—2047 - 21st Ave., N., St. Petersburg, Florida
272	McGEE, F. E.—P. O. Box 458, Riverside Station, Miami, Florida
401	MILLER, GEORGE B.—9060 N. E. 6th Ave., Miami, Florida
292	PACE, MURL E.—Maitland Plaza, Maitland, Florida
299	PRATT, HENRY J.—1300 1st National Bldg., Birmingham, Ala.
421	SAWYER, CLIFTON A.—2141 Elmwood Avenue, Warwick, Rhode Island
177	SCHWARTZ, MAX—945 Main St., Bridgeport, Conn.
188	TOTH, LOUIS—Horwath & Horwath, 1225 duPont Bldg., Miami, Fla.

Alphabetical List of Firms of
PUBLIC ACCOUNTANTS

Authorized to Practice
Their Profession in the State of Florida
For the Year 1958

ERNST & ERNST—700 Ingraham Building, Miami, Florida
Thomas B. Kreegar, Jr., C.P.A.

HASKINS & SELLS—1825 Barnett National Bank Building, Jacksonville, Florida
Arthur H. Carter, C.P.A.; William H. Bell, P.A.; Arthur B. Foye, P.A.; Gordon M. Hill, C.P.A.; Robert L. Reamy, C.P.A.

HORWATH & HORWATH—1225 duPont Building, Miami, Florida; Broward National Bank Building, Fort Lauderdale, Florida; Marine Bank Building, Tampa, Florida
Ernest B. Horwath, P.A.; John N. Horwath, P.A.; Louis Toth, P.A.; Ivan L. de Naray, C.P.A.; Alphonse Della-Donna, C.P.A.

Geographical List of
CERTIFIED AND PUBLIC ACCOUNTANTS
Authorized to Practice
Their Profession in the State of Florida
For the Year 1958

AVON PARK

ENGLAND, WILLIAM R., C.P.A.; 9 N. Florida Avenue

BARTOW

HAINES, LELAND H., C.P.A.; Resident Office, Auditor General, USAF

NUNEZ, GEORGE T., C.P.A.; 115 E. Summerlin Street

BELLE GLADE

BAMFORD, WALTER C., C.P.A.; Elsberry Building

RHODES, WILLIAM B., C.P.A.; S. E. 1st Street & Avenue C.

BOCA RATON

MARSHALL, BYRD FARMER, C.P.A.; Boca Raton Hotel & Club

BOYNTON BEACH

BENTON, HUGH H., C.P.A.; 709 East Ocean Avenue

BRADENTON

HENSON, M. GLENN (MISS), P.A.; 310 Professional Building, 1023 Manatee Avenue, W.

JOHNSON, HAROLD C., C.P.A.; 219 4th Avenue, E.

OGILBY, JOHN JOSEPH, C.P.A.; 1117 Mallorca Drive

PRATT, RICHARD WYATT, C.P.A.; c/o Valdes & Johnson, 1224 Manatee Avenue, W.

VALDES, JAMES F., C.P.A.; Morris-Pioneer Building, 1224 Manatee Avenue, W.

CLEARWATER

BROCK, CHARLES A., C.P.A.; 1173 N. E. Cleveland Street

CROWN, WILLIAM E., JR., C.P.A.; 1219 South Hibiscus Circle

McCRILLUS, ROBERT M., C.P.A.; 1219 South Hibiscus Circle

RAINES, ROBERT HUGH, C.P.A.; 1173 N. E. Cleveland Street

SACLARIDES, C. P., C.P.A.; 1186 N. E. Cleveland Street

SMITH, ROBERT CHARLES, C.P.A.; 1173 N. E. Cleveland Street

STONSIFER, CHARLES C., C.P.A.; 436 East Shore Drive

TURNBURKE, H. M., C.P.A.; 1173 N. E. Cleveland Street

WILLIAMS, BARRY LYNN, C.P.A.; c/o Krentzman & MacKenzie, First Federal Building

YARBROUGH, ORIN S., C. P. A.; c/o C. P. Saclarides, 1186 N. E. Cleveland Street

COCOA

DAVIES, DANIEL R., C.P.A.; 121 Harrison Street

SMITH, WILLIAM MARSHALL, JR., C.P.A.; Post Office Box 1188

WHITE, ROBERT N., C.P.A.; 121 Harrison Street

DADE CITY

SPERRY, JOSEPH AUSTIN, III, C.P.A.; 203 S. 7th Street

DAVENPORT

HICKMAN, WILLIAM P., C.P.A.; P. O. Box 261

DAYTONA BEACH

BURGESS, JOHN H., C.P.A.; Sea Isle Building, 100 Broadway

DERBY, A. STEUART, JR., C.P.A.; 400 South Palmetto Avenue

FAIRCLOTH, CHARLES B., C.P.A.; 400 South Palmetto Avenue

GENTER, FRANK M., C.P.A.; 849 Wingate Building, 118½ Volusia Avenue

GREENE, SINGLETON L., C.P.A.; 400 South Palmetto Avenue

HOGLE, FRANCIS M., JR., C.P.A.; 236 N. Ridgewood Avenue

JENKS, ROBERT CHARLES, C.P.A.; 236 N. Ridgewood Avenue

MANVILLE, FREDERICK G. H., C.P.A.; 533 Seabreeze Boulevard.

MAY, ALBERT L., C.P.A.; 205 Riverview Boulevard

MAY, ROBERT DOUGLAS, C.P.A.; 205 Riverview Boulevard

PIERCE, JOHN E., JR., C.P.A.; 330 Bostwick Avenue

ROBERTSON, J. L., C.P.A.; 132½ Volusia Avenue

VOGT, ROBERT G., C.P.A.; 236 N. Ridgewood Avenue

DELAND

BEIGHTS, DR. DAVID MIERS, C.P.A.; Stetson University

GOMILLION, AUBREY E., C.P.A.; 215 Conrad Building

MILLER, DAVID W., C.P.A.; Whitehair Building

DELRAY BEACH

KIRKTON, JOHN F., C.P.A.; 18 S. E. 4th Avenue

WINN, WOODSON O., C.P.A.; 219 Love Building

EUSTIS

SHEPPARD, HENRY W., C.P.A.; 421 N. Bay Street

SHEPPARD, WILSON G., C.P.A.; 421 N. Bay Street

FT. LAUDERDALE

BURKE, WILLIAM J., C.P.A.; 311 Broward National Bank Building

COFFMAN, LOWELL HUGH, JR., C.P.A.; c/o Ring, Mahony & Arner, 311 Broward National Bank Building

COLEMAN, RAYMOND C., C.P.A.; 203 Hector Building

CONLON, LYNDON C., C.P.A.; 408 Broward National Bank Building

DELLA-DONNA, ALPHONSE, C.P. A.; c/o Horwath & Horwath, 409 Broward National Bank Building

ELLYSON, ROBERT C., C.P.A.; 840 Wyoming Avenue

FOWLER, MRS. MARY R., C.P.A.; 4100 S. W. 11th Terrace

GOTTLIEB, MURRAY JAMES, C.P.A.; 414 N. Andrews Avenue

GUIDO, GENE J., C.P.A.; 3210 West Broward Boulevard

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LINDFORS, CHARLES H., C.P.A.; 100 N. E. 3rd Avenue

LUND, ROY P., C.P.A.; 408 Broward National Bank Building

MADSEN, ARTHUR F., C.P.A.; 100 E. Las Olas Boulevard

MAURER, W. S., C.P.A.; 405 First Federal Building

MAXWELL, RAYMOND R., C.P.A.; 910 N. E. 19th Avenue

PHILLIPS, JOSEPH E., C.P.A.; 100 E. Las Olas Boulevard

RINGEL, WILLIAM REED, C.P.A.; 910 N. E. 19th Avenue

SHRIBER, DAVID, C.P.A.; 506 Professional Building

STOCKWELL, DAVID IVON, C.P.A. 203 Professional Building

WAITE, ROBERT S., C.P.A.; 100 N. E. 3rd Avenue

WEIDLING, ROLF S., C.P.A.; 100 E. Las Olas Boulevard

WILSON, JAMES H., C.P.A.; Suites 5 & 6, Building F, Times Square

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ALLEN, GEORGE E., C.P.A.; 19 Collier Arcade

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RIPLEY, CLARENCE B., C.P.A.; P. O. Box 346

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BRYAN, RICHARD BRENTWOOD, C.P.A.; c/o Creel & Dennison, 210-211 Patton Building

GAINESVILLE

ADE, JAMES L., C.P.A.; 811 S. W. 11th Street

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ANSLEY, AUGUSTUS E., C.P.A.; 402 Northwest 36th Street

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MILES, FRANK J., C.P.A.; 200 N. E. 1st Street

MOORE, JAMES FRANCIS, C.P.A.; 1418 N. W. 17th Street

PATTON, WILLIAM M., C.P.A.; 200 N. E. 1st Street

POWERS, EARL P., C.P.A.; 200 N. E. 1st Street

PURVIS, ROY L., C.P.A.; 200 N. E. 1st Street

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GREEN COVE SPRINGS

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TRIPLETT, JOSEPH I., C.P.A.; Box 176

HAINES CITY

LOUCKS, JOHN E., C.P.A.; P. O. Box 244

HALLANDALE

LUNDGREN, RICHARD NELSON, C.P.A.; 410 E. Beach Boulevard

HOLLYWOOD

CLENEAY, FRANK B., C. P. A.; Hollywood Federal Savings & Loan Building, 1909 Tyler Street, Room 401

EATON, GERALD T., C.P.A.; 407 Hollywood Federal Building, 1909 Tyler Street

HARRIS, ROY R., C.P.A.; 1841 Jackson Street

ILOWIT, BELMONT, C.P.A.; 1909 Harrison Street

KRUTMAN, ABRAHAM MORRIS, C.P.A.; 1943 Hollywood Boulevard

NEUWAHL, MALCOLM, C.P.A.; 1938 Hollywood Boulevard

SALTER, ABRAHAM J., C. P. A.; 1943 Hollywood Boulevard

SCHOTT, ELWIN L., C.P.A.; Hollywood Federal Building, 1909 Tyler Street

SEMMEL, CHARLES H., C. P. A.; 1938 Harrison Street

SPITZER, STANLEY M., C.P.A.; 1909 Harrison Street

TAYLOR, CHARLES L., C. P. A.; 1214 North 26th Avenue

VOGELSANG, PAUL PHILLIP, JR., C.P.A.; 2134 Hollywood Boulevard

INDIAN ROCKS BEACH

JOHNSON, LLOYD L., C.P.A.; 38 N. Gulf Boulevard

JACKSONVILLE

ANDREWS, MERRILL H., C.P.A.; 1816 Pearl Street

ARMSTRONG, PENDLETON R., C.P.A.; 608 Florida Title Building

BALLOWE, HAMLIN F., C.P.A.; 2345 Post Street, Apartment No. 7

BARNES, RICHARD L., C.P.A.; 10th Floor, Schultz Building

BARNES, EDWIN E., C.P.A.; 3655 Hedrick Street

BELL, WILLIAM H., P.A.; Haskins & Sells, 1825 Barnett National Bank Building

BENJAMIN, FRANK, C.P.A.; 730 Lynch Building

BLITCH, GORDON P., C.P.A.; 718 Laura Street

BRADFORD, HARLAND B., C.P.A.; 1702 Barnett National Bank Building

BROOKS, JACK EUGENE, C.P.A.; c/o Haskins & Sells, 1825 Barnett National Bank Building

BROWN, RONALD JAMES, C.P.A.; 2724 College Street

BURKE, J. W., C.P.A.; 1308 Barnett National Bank Building

BURKE, JAMES W., C.P.A.; 1308 Barnett National Bank Building

CAGLE, WILLIAM EDWIN, C.P.A.; P.O. Box 5514

CARLISLE, ROBERT T., C.P.A.; Independent Life Building

CARTER, ARTHUR H., C.P.A.; 1825 Barnett National Bank Building

CARTER, WILLIAM H., JR., C.P.A.; P. O. Box 23

CARVER, W. G., C.P.A.; 650 Longbranch Boulevard

COBB, DONALD R., C.P.A.; 725 S. Main Street

COLE, FRED E., C.P.A.; c/o Jacksonville Paper Company, 808 W. Bay Street

CONNER, ROBERT DONALD, C.P.A.; Suite 7, 1628 San Marco Boulevard

CROWN, JOHN SAM, C.P.A.; c/o Lynch-Davidson Motors, Inc., Hogan & Union Streets

CURTIS, OMER G., C.P.A.; 16 Arnot Building, Jacksonville Beach, Florida

DALEY, WILLIAM A., C.P.A.; 436 West 70th Street

DANDELAKE, GEORGE W., C.P.A.; 1919 Farragut Place

DANESE, JOHN BISHOP, C.P.A.; 1532 San Mateo Road

DAVIS, AARON, C.P.A.; 1113 Florida Title Building

DAVIS, BRUCE L., JR., C.P.A.; 1825 Barnett National Bank Building

DAVIS, JEWELL A., C.P.A., Suite 310, Seminole Building, 122 West Forsyth Street

DISMORE, GEORGE B., P.A.; 1350 E. Adams Street

DUNCAN, E. ALEXANDER, P.A.; 131 E. Bay Street

EDWARDS, CHARLES H., C.P.A.; 802 Barnett National Bank Building

EISENHART, ARTHUR W., C.P.A.; 2903 College Street

EVARTS, HARRY W., C.P.A.; 1102 Prudential Building

FINK, MALVERN B., C.P.A.; 621 Florida Title Building

FISHER, P. W., C.P.A.; 10th Floor, Schultz Building

FORNEY, WELBORNE JOHNSON, C.P.A.; 908 Florida Title Building, 110 West Forsyth Street

FOX, MARK, C.P.A.; 621 Florida Title Building

FOYE, ARTHUR B., P.A.; 1825 Barnett National Bank Building

FREEMAN, WILBUR SUMMERFIELD, C.P.A.; Route 6, Box 967

FRUIN, STEPHEN JOHN, C.P.A.; 6335 Bay Ridge Road

FULLER, ALBERT EDWIN, C.P.A.; 1825 Barnett National Bank Building

GOODRICH, CHARLES H., C.P.A.; 2223 Oak Street

GORDON, RICHARD WESLEY, C.P.A.; 10th Floor, Schultz Building

GREENE, SAM TRAVIS, C.P.A.; 8119 White Plains Road

GRIFFIN, JAMES R., C.P.A.; Brundage Motors, Inc., P. O. Box 3467

HARRISON, JAMES O., JR., C.P.A.; 1702 Barnett National Bank Building

HERNDON, WINFRED L., JR., C.P.A.; 201 American Bank Building

HOFFENBERG, BENNIE M., C.P.A.; 730 Lynch Building

HOFFMAN, LESLIE J., C.P.A.; 1825 Barnett National Bank Building

HOWARD, HARLEY, C. P. A.; 802 Barnett National Bank Building

ICENHOUR, JOHN E., C.P.A.; 621 Florida Title Building

JAMES, BENJAMIN E., C.P.A.; 122 West Forsyth Street

JOHNSON, CHARLES W., JR., C.P.A.; 2099 Park Street

JOHNSON, MILO M., C.P.A.; 122 West Forsyth Street

JOHNSON, RICHARD P., C.P.A. 1208 Florida Title Building

JORDAN, JOSIAH M., C.P.A.; 1906 Atlantic Boulevard

KANTOR, ERWIN P., C.P.A.; 45 Buckman Building

KAPLAN, BERTRAM H., C.P.A.; 621 Florida Title Building

KLUTTZ, OREN E., C.P.A.; P. O. Box 4193

LEWIS, CHARLES D., C.P.A.; 725 S. Main Street

LUCAS, JACK WELDON, C.P.A.; 1800 Atlantic Boulevard

McLEOD, GLENN, C.P.A.; 2443 Buttonwood Drive

MacWILLIAMS, ROBERT E., C.P.A.; 1821 San Marco Boulevard

MAGEE, LEWIS E., C.P.A.; 122 West Forsyth Street, Suite 210

MASSEY, WILLIAM T., C.P.A.; 1746 East Adams Street

MASTERS, AMBROSE B., JR., C.P.A.; Suite 1000, 118 W. Adams Street

MATTHEWS, A. L., JR., C.P.A.; 307 First Federal Savings Building

McMATH, ERNEST LAMAR, C.P.A.; 2510 Cesery Boulevard

MEEK, EMORY L., C.P.A.; 1617 Atlantic Boulevard

MEEK, JOHN HUNTER, JR., C.P.A.; 1617 Atlantic Boulevard

MILAM, RALPH L., C.P.A.; 1920 Hendricks Avenue

MILLIGAN, CLAUDE K., C.P.A.; 1308 Barnett National Bank Building

MILLIGAN, GEORGE L., C.P.A.; 1308 Barnett National Bank Building

MITCHELL, FRITZ K., C.P.A.; 1308 Barnett National Bank Building

MIZRAHI, JOSEPH M., C.P.A.; 119 West Adams Street

MORRIS, BRYON, C.P.A.; 921 Florida Title Building

MULLANEY, JAMES, C.P.A.; 602 Florida Theatre Building

NIXON, FRANCIS C., C.P.A.; Suite 310, Seminole Building, 122 West Forsyth Street

OOSTERHOUDT, ALLEN C., C.P.A.; 1007 Barnett National Bank Building

OOSTERHOUDT, O. J., C.P.A.; 1008 Barnett National Bank Building

PALKO, BERNARD EDWARD, C.P.A.; 1824 Prudential Building

PATRICK, DANIEL L., JR., C.P.A.; 4607 Nelmar Place

PRESSER, EDWIN, C.P.A.; 2935 Post Street

RALSTON, ROBERT E., C.P.A.; 10th Floor, Schultz Building

REAMY, ROBERT L., C.P.A.; 1825 Barnett National Bank Building

RIEDERS, ROBERT M., C.P.A.; 621 Florida Title Building

RIVERS, JOSEPH F., II, C.P.A.; 1308 Barnett National Bank Building

RYAN, JOHN F., C.P.A.; P. O. Box 1231

RYAN, WILLIAM B., C.P.A.; Independent Life Building

SACK, ELY J., C.P.A.; 713 Florida Title Building

ST. JOHN, NEWTON D., C.P.A.; 411 Florida Title Building

SCARBOROUGH, OVID P., JR., C.P.A.; 314 W. Monroe Street

SCHUELE, PHILIP J., C.P.A.; 1825 Barnett National Bank Building

SHEALY, ARTHUR L., JR., C.P.A.; 802 Barnett National Bank Building

SHELTON, JOHN WINSTON, C.P.A.; 10th Floor, Schultz Building

SHELTON, WOODROW W., C.P.A.; Suite 310, Seminole Building

SILVER, JACK, C.P.A.; 1113 Florida Title Building

SMITH, HAROLD W., C.P.A.; 1734 Mayview Road

SMITH, PLATT T., C.P.A.; c/o James & Harris, 122 W. Forsyth Street

SMITH, RALPH Y., C.P.A.; 1011 Independent Life Building

SMOAK, PAUL R., C.P.A.; 310 Seminole Building, 122 West Forsyth Street

SNELLING, GEORGE A., C.P.A.; 310 Seminole Building, Forsyth Street

STEWART, RICHARD H., C.P.A.; Box 4760

STILL, HOMER E., JR., C.P.A.; Jacksonville Area Chamber of Commerce, 604 Hogan Street

TYSON, HIRAM LYNTON, C.P.A.; 1617 Atlantic Boulevard

URBAN, O. RICHARD, C.P.A.; 1007 Barnett National Bank Building

VARNEDOE, IRA J., C.P.A.; 2223 Oak Street

WARD, JOE T., C.P.A.; 10th Floor, Schultz Building

WETHERINGTON, CARLTON A., C.P.A.; 718 Florida Title Building

WINTERBURN, JACK R., C.P.A.; 1403 Barnett National Bank Building

WOMACK, MORA D., C.P.A.; 2099 Park Street

WOOLFE, WALTER L., C.P.A.; Route 6, Box 257

WRIGHT, CARROLL DELOS, JR., C.P.A.; c/o Hall & Fisher, 10th Floor, Schultz Building

WRIGHT, THOMAS C., C.P.A.; 310 Seminole Building, 122 West Forsyth Street

KEY WEST

KEMP, ORVIS M., C.P.A.; 518½ Fleming Street

PRIDE, ENOS P., JR., C.P.A.; Stock Island

RAMSEY, ERNEST A., C.P.A.; 411 Fleming Street

LAKE CITY

ABRAHAMSEN, RALPH, C. P. A.; Darby, Darby, Odom & Co., Peoples Hardware Building

LANSING, CHARLES WILLIAM, C.P.A.; 327 East Duval

ODOM, DRAKON B., C.P.A.; Peoples Hardware Building

LAKELAND

BORDE, GEORGE H., JR., C.P.A.; 104½ So. Florida Avenue

BORDE, RICHARD ALLAN, C.P.A.; P.O. Box 397

ELSBERRY, WILLARD R., C.P.A.; 2203 Olney Road, P.O. Box 341

EVANS, ROBERT P., C.P.A.; P. O. Box 1257

HAMILTON, ROY W., C.P.A.; P. O. Box 1353

PROSSER, DAVID S., C.P.A.; 208 S. Tennessee Avenue

TRIPP, CARL G., C.P.A.; Broderick Building

TURNER, JOHN AMOS, C.P.A.; 601 Hawthorne Trail

WILKINS, M. L., C.P.A.; 106½ E. Main Street

LAKE WALES

BUNTING, NORMAN H., C.P.A.; Park Avenue at Scenic Highway

COMER, H. J., JR., C.P.A.; Walesbilt Hotel Building

INGLEY, HERBERT A., JR., C.P.A.; Park Avenue at Scenic Highway

LAKE WORTH

LIST, JOEL, C.P.A.; 200 Lake Avenue

LEESBURG

FAHS, JOHN L., C.P.A.; 1116 Stoer Building

LEACH, G. BLAND, C.P.A.; 1116 Stoer Building

MAITLAND

PACE, MURL E., P.A.; Maitland Plaza

MARATHON

SENNING, MAUDE (MRS), C.P.A.; P. O. Box 506

GREATER MIAMI

ABESS, LEONARD L., C.P.A.; Industrial National Bank Building, 25 West Flagler Street

ADELMAN, HELEN W. (MRS.), C.P.A.; 1701 duPont Building

AUGUST, LESLIE J., C.P.A.; 506 Biscayne Building

ALFORD, WILLIAM WILCOX, C.P.A.; 1201-16 duPont Building

ALLEN, ERWIN, C.P.A.; Dade Federal Savings & Loan Association of Miami, 45 N. E. 1st Avenue

ALLINA, FRANZ, C.P.A.; c/o Harry Blumin & Co., 407 Lincoln Road, Miami Beach, Florida

ALTEMUS, ROBERT M., C.P.A.; 301 Industrial National Bank Building, 25 West Flagler Street

ARNER, W. W., C.P.A.; 1201-14 duPont Building

ARONOW, LOUIS, C.P.A.; 1000 Lincoln Road Building, Miami Beach, Florida

ASH, WILLIAM, C.P.A.; 1017 West Avenue, Miami Beach

ASHMAN, EDWARD D., C.P.A.; 6454 N. E. 4th Avenue

AYERS, CLARENCE R., C. P. A.; Washington National Bank Building, 3300 Ponce deLeon Boulevard, Coral Gables, Florida

BAKERMAN, ROBERT, C.P.A.; 210 Miami National Bank Building

BAMBERG, HAROLD S., C.P.A.; 1713 Congress Building

BARRS, R. GRADY, C.P.A.; Industrial National Bank Building, 25 West Flagler Street

BARRY, JOHN J., C.P.A.; 401 Coral Way, Suite 406, Coral Gables, Florida

BEAME, MILTON, C.P.A.; 724 Seybold Building

BEARDEN, RALPH H., JR., C.P.A.; 3361 Southwest 3rd Avenue

BECKER, ROBERT A., C.P.A.; c/o Harry Blumin & Co., 407 Lincoln Road, Miami Beach, Florida

BEER, ALBERT J., C.P.A.; 612 Ainsley Building

BEHAR, MILTON, C.P.A.; Newman and Behar, 350 Lincoln Road, Miami Beach

BEHREN, RICHARD I., C.P.A.; 225 Madeira Avenue, Coral Gables

BENJAMIN, EDWARD G., C.P.A.; First National Bank Building, Miami Beach, Florida

BERMAN, DAVID M., C.P.A.; 1201 Congress Building

BERNSTEIN, BARNEY, C.P.A.; 608 Chamber of Commerce Building

BERRY, HAROLD G., C.P.A.; 1701 duPont Building

BIEBRICH, EDWARD J., C.P.A.; 1532 duPont Building

BLAKE, ALFRED H., C.P.A.; Room 301, Dade County Court House

BLANTON, EDWARD ALDEN, C.P.A.; 1230 Ingraham Building

BLITT, ISIDORE IRA, C.P.A.; 304 Roper Building

BLIZARD, RAYMOND H., C.P.A.; 3814 N. W. 1st Avenue

BLOOM, IRVING J., C.P.A.; Morgan, Altemus & Barrs, 25 West Flagler Street

BLUMENTHAL, MARTIN S., C.P.A.; 7517 Bounty Avenue, Miami Beach, Florida

BLUMIN, HARRY, C.P.A.; 407 Lincoln Road, Miami Beach, Florida

BOLGER, JAMES L., C.P.A.; 447 New Pan American Building

BOND, WILLIAM, C.P.A.; Washington National Building, 3300 Ponce de-Leon Boulevard, Coral Gables, Florida

BOYLE, EDWARD P., C.P.A.; 216 Catalonia Avenue, Coral Gables, Florida

BRATERMAN, MARTIN, C.P.A.; 300 N. E. 59th Street

BRAVERMAN, LEO, C.P.A.; 729 S. W. 8th Street

BRESLOW, MAX S., C.P.A.; Room 201, 337 Lincoln Road, Miami Beach

BRETHOLTZ, CHARLES H., C.P.A.; 1200 S. W. First Street

BROMBERG, PAUL D., C.P.A.; 1000 Lincoln Road, Miami Beach, Florida

BROOKMYER, SEYMOUR, C.P.A.; Harry Blumin & Co., 407 Lincoln Road, Miami Beach, Florida

BROWN, JOEL G., C.P.A.; 1701-17 duPont Building

BROWN, J. JOEL, C.P.A.; 37 N. E. First Avenue - 4th Floor

BRUCE, ROBERT B., C.P.A.; 800 Biscayne Boulevard

BUCHWALD, HERBERT, C.P.A.; 420 Lincoln Road, Miami Beach, Florida

BULLOCK, CLAYTON L., C.P.A.; 1701 duPont Building

BURDIN, JAMES WILLIAM, C.P.A.; 211 S. E. 1st Street

BURG, HERBERT L., C.P.A.; International City, 4471 N. W. 36th Street, Miami Springs, Florida

CAFFINA, BENJAMIN M., C.P.A.; 350 Lincoln Road, Miami Beach, Florida

CALLAHAN, GEORGE M., C.P.A.; Internal Revenue Service, 235 S. E. 1st Street

CALLAHAN, W. JACK, C.P.A.; 523 duPont Building

CARLSON, MARSHALL F., C.P.A.; 1210 Ainsley Building

CARSON, NATHAN, C.P.A.; 1325 S. W. 21st Terrace

CASSELHOFF, JESSE, C.P.A.; 407 Lincoln Road, Miami Beach

COBAUGH, EUGENE H., C.P.A.; 1701 duPont Building

CODD, R. TRENT, C.P.A.; 1005 Kane Concourse, Bay Harbour Islands, Miami Beach, Florida

COHEN, MORRIS, C.P.A.; 835 N. E. 179th Terrace, North Miami Beach

COHEN, MURRAY G., C.P.A.; 154 Almeria Avenue, Coral Gables

COHN, STANLEY D., C.P.A.; 123 N. W. 12th Avenue

COHRON, CLAUDE I., C.P.A.; 60 N. W. 6th Street

COLEMAN, MAXWELL L., C.P.A.; 605 Biscayne Building

COLLIER, MARY E. (MRS.), C.P.A.; 61 N. E. 86th Street

COLTUN, HERBERT H., C.P.A.; 9424 Bay Drive, Surfside

CONROY, JOHN F., C.P.A.; 269 Giralda Avenue, Coral Gables

COOK, ELMER W., C.P.A.; 314 Plaza Building

COOPERMAN, MONROE L., C.P.A.; 300 Roper Building

CULBERTSON, WILLIAM WIRT, C.P.A.; P. O. Box 708, Coconut Grove Station

DAVIDSON, BERNARD B., C.P.A.; 420 Lincoln Road, Miami Beach, Florida

DAVIDSON, WALTER P., C.P.A.; 1701-17 duPont Building

DAVIS, HARRY L., C.P.A.; 19 West Flagler Street, 704 Biscayne Building

DAVIS, R. WARREN, C.P.A.; 1150 S. W. First Street

DAY, THOMAS B., C.P.A.; 1202 duPont Building

DEMOS, JAMES P., C.P.A.; 145 N.E. 127th Street

DEMRO, CONRAD GEORGE, JR., C.P.A.; 1701 duPont Building

de NARAY, IVAN L., C.P.A.; Horwath & Horwath, 1225 duPont Building.

DESSAINT, LOUIS M., C.P.A.; 1532 duPont Building

DILNER, PHILIP W., C.P.A.; 414 Pan American Bank Building

DIXON, ORVILLE W., C.P.A.; 967 W. Flagler Street

DOREY, JACK R., C.P.A.; 7335 S. W. 36th Street

DURLAND, H. PRESTON, C.P.A.; 206 Plaza Building

EBER, VICTOR I., C.P.A.; 1750 S. W. Third Avenue

EDWARDS, VIVIAN, C.P.A.; 311 Camilo Avenue, Coral Gables 34, Florida

EHRENBERG, MURRAY B., C.P.A.; c/o P. W. Dilner & Company, 517 duPont Plaza Center

EILEN, DOROTHY (MISS), C.P.A.; 1526 Meridian Avenue, Miami Beach, Florida

ELL, L. JACK, C.P.A.; 1236 Marseille Drive, Miami Beach

ELLIS, WILLIAM R., C.P.A.; 1210 Ainsley Building

EMANUEL, DAVID EDWARD, C.P.A.; 1504 duPont Building

EPPERSON, CLYDE A., C.P.A.; 843 Ingraham Building

ERB, EUGENE T., C.P.A.; First Federal Savings Building, 8340 N. E. 2nd Avenue

ERSTLING, MORTON, C.P.A.; 213 S. W. 57th Avenue

ERWIN, CHESTER D., C.P.A.; 6606 S. W. 65th Terrace

ESAN, ABRAHAM E., C.P.A.; Morgan, Altemus & Barrs, 25 West Flagler Street

FABER, RUSSELL C., C.P.A.; 1361 Coral Way

FAISON, STUART M., C.P.A.; 915 N. E. 130th Street, North Miami, Florida

FAY, GILBERT, C.P.A.; 550 Brickell Avenue

FELD, MAX P., C.P.A.; 509 Ainsley Building

FEUER, LESTER, C.P.A.; 1 Lincolr Road, Miami Beach, Florida

FIELD, W. H., P.A.; P. O. Box 287, Miami Springs, Florida

FINE, LOUIS, C.P.A.; 701 Congress Building

FINKELSTEIN, ALFRED, C.P.A.; 1790 S. W. 22nd Street, Coral Way

FISHER, CHARLES B., C.P.A.; 503 Pan American Bank Building

FORER, HENRY D., C.P.A.; 2121 S. W. 24th Avenue

FORMAN, JOSEPH J., C.P.A.; 751 Meridian Avenue, Miami Beach

FOX, ARTHUR E., C.P.A.; 245 S. E. First Street

FRANCE, CHARLES E., C.P.A.; 1236 Ingraham Building

FRANCO, MICHAEL, C.P.A.; Industrial National Bank Building, 25 West Flagler Street

FREDEL, LESTER, C.P.A.; 2nd Floor Dundee Building, 20 S.E. First Avenue

FRENCH, HANS H., C.P.A.; 218 Alcazar, Coral Gables 34, Florida

FRIEDLANDER, NORRIS L., C.P.A.; c/o M. G. Furman, 420 Lincoln Rd., Miami Beach

FURMAN, M. G., C.P.A.; 420 Lincoln Road, Miami Beach, Florida

FURMAN, RICHARD I., C.P.A.; 420 Lincoln Road, Miami Beach

GANDY, CHARLES ROBERT, C.P.A.; 700 Ingraham Building

GILES, GORDON L. F., C.P.A.; 3601 N. W. 54th Street

GILLMAN, LOUIS, C.P.A.; 1224 Ingraham Building

GIVEN, ALEXANDER F., P.A.; 319 N. E. 2nd Avenue

GLUICK, LEWIS, C.P.A.; 946 S. W. 4th Street

GOLDSTEIN, BENJAMIN B., C.P.A.; 1542 duPont Building

GOLDSTEIN, IRVIN M., C.P.A.; 1904 Congress Building

GOODKIN, MORRIS, C.P.A.; 927 Lincoln Road, Miami Beach

GOODWIN, HARRY J., C.P.A.; 1210 Ainsley Building

GORDON, DAVID M., C.P.A.; 1011 Langford Building

GORDON, RALPH, C.P.A.; 407 Lincoln Road, Miami Beach

GOTTLIEB, IRVING J., C.P.A.; 712 Ainsley Building

GRACE, RICHARD C., C.P.A.; 216 Catalonia Avenue, Coral Gables, Florida

GRAHAM, GEORGE GRIFFITH, C.P.A.; 840 Ingraham Building

GRAND, LEONARD, C.P.A.; 600 - 9th Street, Miami Beach

GREEN, NORMAN L., C.P.A.; 5706 Bird Road, South Miami, Florida

GRIFFITH, T. T., C.P.A.; 605 Biscayne Building

GRODEN, ALFRED, C.P.A.; 801 duPont Building

GROH, JAMES E., C.P.A.; c/o Ring, Mahony & Arner, 1201 duPont Building

GROSS, GILBERT, C.P.A.; 1612 Congress Building

GROSS, ELMER W., C.P.A.; 3120 Lucaya Street

GRUNDWERG, MOSES J., C.P.A.; 301 Ainsley Building

GUSTAFSON, GORDON C., C.P.A.; 919 South Miami Avenue

GUTTENMACHER, DAVID, C.P.A.; 1759 S. W. 3rd Avenue

HALL, DAVID W., C.P.A.; P.O. Box 350

HARRINGTON, ALFRED D., C.P.A.; 2293 S. W. 17th Terrace

HARTMANN, MORTEN F., C.P.A.; 602 Seybold Building

HASENCAMP, JAMES ROBB, C.P.A.; 2012 Ponce deLeon Boulevard, Coral Gables, Florida

HATFIELD, MILTON H., C.P.A.; 1201 duPont Building

HECK, JAMES M., C.P.A.; 2012 Ponce deLeon Boulevard, Coral Gables, Florida

HEMMINGS, ARTHUR I., C.P.A.; 1202-12 duPont Building

HENRICKS, EARL L., C.P.A.; 1701-17 duPont Building

HENRIQUEZ, NORCOTT S., C.P.A.; 608 Chamber of Commerce Building

HERRIS, IRVING, C.P.A.; 209 Pan American Bank Building

HERTZ, ARTHUR H., C.P.A.; 3511 S. W. 16th Terrace

HERTZOFF, CHARLES, C. P. A.; Citizens Federal Savings Building, 400 Hialeah Drive, Hialeah, Florida

HERZOG, WILLIAM, C.P.A.; 422 N. W. 27th Avenue

HINTON, HARRY L., C.P.A.; 6135 Sunset Drive

HIPSMAN, DAVID B., C.P.A.; 1000 Lincoln Road, Miami Beach, Florida

HIRSCH, GEORGE W., C.P.A.; Suite 210, 311 Lincoln Road, Miami Beach

HODGES, KENNETH T., C.P.A.; 930 S. W. 36th Court, Apt. 3

HOGAN, CLIFFORD S., C.P.A.; 6470 S. W. 83rd Street

HOLLY, EDWARD A., C.P.A.; 1510 S. W. Third Avenue

HORN, HAROLD, C.P.A.; 311 Lincoln Road, Miami Beach, Florida

HOROWITZ, EDWIN M., C.P.A.; 8825 S. W. 42nd Terrace

HORTON, CHARLES R., C.P.A.; 4525 Ponce deLeon Boulevard, Coral Gables, Florida

HORWATH, ERNEST B., P.A.; Horwath & Horwath, 1225 duPont Building

HORWICH, RICHARD J., C.P.A.; 1504 duPont Building

HOSKEN, ROBERT H., C.P.A.; 315 Alhambra Circle, Coral Gables

HUGHES, JOHN B., C.P.A.; 6649 S. W. 65th Street, South Miami

HUGHES, JOHN VINCENT, C.P.A.; 1532 duPont Building

HURWITZ, ELI, C.P.A.; 1008 Langford Building, 121 S. E. 1st Street

JACKSON, JEROME B., C.P.A.; 407 Biscayne Building

JAFFE, RICHARD E., C.P.A.; Special Agent, Internal Revenue Service, Room 317, Plaza Building

JOHNSON, AMOS, JR., C.P.A.; 2200 S. W. 80th Court

JOHNSON, E. NOLAN, C.P.A.; 1701 duPont Building

JOHNSON, ROLLO H., C.P.A.; 616 Langford Building

JORDAN, CHARLES E., C.P.A.; 301 Industrial National Bank Building, 25 West Flagler Street

JUREIT, WILLIAM F., C.P.A.; Washington National Building, 3300 Ponce deLeon Boulevard, Coral Gables, Florida

KANTZLER, MORRIS H., C.P.A.; 420 Lincoln Road, Miami Beach, Florida

KARO, WILLIAM H., C.P.A.; Internal Revenue Service, 314 Plaza Building, 245 S. E. First Street

KASOFF, LOUIS, C.P.A.; 161 Aragon Avenue, Coral Gables, Florida

KAST, MILTON B., C.P.A.; 1101 Biscayne Building

KELLER, JAMES I., JR., C.P.A.; 1701-17 duPont Building

KINARD, KENNETH R., C.P.A.; 400 E. Hialeah Drive, Hialeah, Florida

KINDELAN, JAMES W., C.P.A.; 1201-14 duPont Building

KING, DONALD F., C.P.A.; 3601 N. W. 54th Street

KINNEAR, CHARLES STEPHEN, C.P.A.; 700 Malaga Avenue, Coral Gables, Florida

KLEIN, SIDNEY L., C.P.A.; c/o Spear, Sheldon, Safer & Co., 235 Lincoln Road, Miami Beach

KLINE, DAVID L., C.P.A.; 400 Hialeah Drive, Hialeah

KOSSTRIN, IRA WENDER, C.P.A.; 747 West Avenue, Miami Beach, Florida

KNEAPLER, WILLIAM, C.P.A.; 1006 Ainsley Building

KOHN, STEWART L., C.P.A.; Suite 210, 311 Lincoln Road, Miami Beach

KREEGER, THOMAS B., JR., C.P.A.; c/o Ernst & Ernst, 700 Ingraham Building, 25 S. E. 2nd Avenue

LANDIS, LEO, C.P.A.; 1820 S. W. 3rd Avenue

LASALLE, ATHOS L., C.P.A.; 27 Southwest 7th Avenue

LAWRENCE, ROBERT E., C.P.A.; 1910 Congress Building

LEADER, JERRY, C. P. A.; 1701 duPont Building

LEARNER, HOWARD, C.P.A.; 612 Ainsley Building

LEAVY, YALE M., C.P.A.; 1750 S. W. Third Avenue

LEFCOURT, SIDNEY, C.P.A.; 1150 S. W. 1st Street

LEONARD, GEORGE B., C.P.A.; 1150 S. W. 1st Street

LEVINE, HENRY, C.P.A.; 1625 duPont Building

LEVINE, SAUL S., C.P.A.; 123 N. W. 12th Avenue

LEVINSON, LESLIE HAROLD, C.P.A.; 2376 S. W. 6th Street

LEVITCH, STANLEY B., C.P.A.; 1150 S. W. First Street

LEVITT, BARNET, C.P.A.; 1401 S. W. 1st Street

LINN, JAY HOWARD, C.P.A.; c/o Sidney Wasserman & Company, 420 Lincoln Road, Miami Beach, Florida

LONG, MELVIN E., C.P.A.; 967 West Flagler Street

LOTTERMAN, LOUIS, C.P.A.; 844 Biscayne Boulevard

LYNCH, THOMAS P., C.P.A.; 308-309 Hall Building, 150 S. E. 2nd Street

McCANDLISS, RALPH W., C.P.A.; 744 Ingraham Building

McCLAIN, A. H., C.P.A.; 1532 duPont Building

McCLASKEY, ROBERT M., C.P.A.; 422 N. W. 27th Avenue

McCLURE, ROBERT EDWIN, C.P.A.; P. O. Box 614, Riverside Station

McGEE, F. E., P.A.; P. O. Box 458, Riverside Station

McNAMARA, JOHN D., C.P.A.; 705 Langford Building

MacINNES, DONALD A., C.P.A.; 1201 duPont Building

MACTYE, WILLIAM H., C.P.A.; 1405 First National Bank Building

MAHLER, ALEXANDER, C. P. A.; 1201 Congress Building

MAHLER, JOSEPH, C.P.A.; 1201 Congress Building

MAHONY, JOHN, C.P.A.; 1202 duPont Building

MALLAH, JOSEPH, C.P.A.; 303 Roper Building

MALTZ, MORTON, C.P.A.; 605 Lincoln Road, Miami Beach, Florida

MANN, CARL RAY, C.P.A.; 760 N.W. 197th Terrace, North Miami

MANNING, JOHN B., C.P.A.; 1701 duPont Building

MARDER, BERNARD, C.P.A.; 1996 S. W. 1st Street

MATTHEWS, JOHN A., C.P.A.; 620 Metropolitan Bank Building

MAULE, GRAYSON W., C.P.A.; 7400 N. W. 37th Avenue

MAYERS, EUGENE, C.P.A.; 1820 S. W. 3rd Avenue

MERMELL, MAC, C.P.A.; 1900 S. W. Third Avenue

MESH, STANLEY D., C.P.A.; 7955 S. W. 17th Terrace

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